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GENERAL HEADINGS.

Cases Reported this Week.

Current Topics.

Mr. Justice Astbury's Absence.

WE SEE WITH regret the announcement that Mr. Justice Astbury has been obliged, owing to eye trouble, to leave London, and will not return until after the Long Vacation. It has been frequently observed that the manning of the Bench does not allow for absence through illness, and in the Chancery Division there is no provision, as on circuit, for assistance by the appointment of Commissioners. This would be a desirable innovation, but we presume that adequate arrangements will be made for carrying on Mr. Justice Astbury's work.

The Law Society's Dinners to the American Bar.

THE LAW SOCIETY is taking part, not only in offering through its members private hospitality to members of the American Bar Association soon to be visiting England, but also by giving two public dinners in their honour. In this, as stated last week, the Law Society is performing precisely the same functions as those of the four Inns of Court, and this will generally be regarded as a highly desirable arrangement. American lawyers are neither barristers nor solicitors; they practise in both capacities at once. In fact their correct official designation is "Attorney and Counsellor-at-Law." It is true that not all American lawyers are members of the Bar Association; but that is simply because this body, like our Law Society, is not one of which membership is compulsory on practitioners. Moreover, all practitioners who join it are required to sign the "Canons of Advocacy," recently published in these columns, which have done so much to raise the ethical standard of advocacy in the United States. But membership of the Bar Association, we are informed, in no way implies that the members specialize in court practice or in advocacy; in fact most of its members practise as what we should call solicitors. It is therefore peculiarly essential that the Law Society should have joined in the arrangements for their welcome.

Companies and Profit-sharing.

A USEFUL attempt to extend the system of profit-sharing in industry is made by the Companies Amendment (Co-Partnership) Bill, introduced by Lord CECIL, which was read a second time in the House of Lords on Tuesday. The Bill proposes that companies incorporated by Act of Parliament, and companies registered under the Companies Acts, 1908 to 1917, shall (if not already so empowered) be deemed to have power to introduce a scheme of partnership under which, (*a*) an employee may, in addition to salary or wages, be further remunerated, "either by the allotment to him of shares of the company credited or [*qu.* "as"] paid up in full or in part, or by giving him a share or interest in the profits of the company, or by a combination of two or more of these methods"; (*b*) employees may be appointed as directors. And there is provision for payment of a bonus to employees of companies not formed for profit (including municipal corporations and county councils), based on the amount by which actual expenditure in the department in which the employee is employed is less than the estimated expenditure. Lord WRENBURY pointed out in the debate that the Bill would not enable a company to do anything which could not be done under the existing law, and, of course, it is possible for a company registered under the Companies Acts to take the necessary powers in its Memorandum and Articles of Association, or, if this has not been done, they can be inserted in the Memorandum on application to the court. Forms for profit-sharing schemes will be found in "Palmer," 12th Ed., Part I, pp. 967 *et seq.* But the Bill will facilitate a very desirable extension of the system. Lord CECIL quoted a remark made to him some years ago by a very experienced official in the Labour Department of the Board of Trade: "I do not know whether co-partnership will succeed, but I do believe that, unless a solution of our industrial difficulties can be found in that way, no solution at all is possible." The matter is not less urgent at the present time.

Insurance and the Right to Discovery.

SINCE CONTRACTS of insurance, including marine insurance, are obviously contracts *uberrimae fidei*, it might have been assumed to be unarguable that a marine underwriter is debarred from claiming the fullest possible right of discovery of his opponents' papers; yet this was contended, if only incidentally, in *Teneria Moderna Franco Espanola* v. *New Zealand Insurance Co.*, 1924, 1 K.B., 79, although the Court of Appeal would have none of the contention. In fact, it was based chiefly on quoting an *obiter dictum* of Lord Justice SCRUTTON, contained in a judgment of his in a previous case, detached from the context of that case, and considered in a very different state of facts; and that learned Lord Justice explained that he had not in that *obiter* intended the meaning given to it in argument, and to some extent by the court below. In cases where an underwriter is sued it is the practice to ask for discovery of the "ship's papers"; this is not a term of art and the "ship's paper order" normally made by the courts has not been given any very consistent interpretation by particular judges in the Commercial Courts. There is, however, a growing tendency to include in it every document affecting the ship which can throw light on the loss of the goods, for an underwriter is obviously at the mercy of parties alleging a loss, and should be given every assistance in ascertaining whether it has in fact occurred.

Secret Profits of Company Promoters.

THE COURT of Appeal's much discussed decision in *Official Receiver of Jubilee Cotton Mills, Limited* v. *Lewis*, 1923, 1 Ch. 3, has now been reversed and the judgment of Justice ASTBURY, in substance, restored: *The Times*, 10th inst. The case was a misfeasance summons by the liquidator of the company in question, calling on the defendant LEWIS to account for certain concealed profits alleged to have been made by him as promoter of the company. The company had been formed by a person called DEMERY, to acquire certain mills and other private properties at a certain price. The transactions were rather complicated; but the gist is this: LEWIS provided certain funds for the purchase of the mills, and afterwards received as part of his consideration certain shares in the company; these he sold at a considerable profit over the sum he had provided to finance the purchase. The questions at issue were, (1) whether LEWIS was a "promoter" or not, and (2) whether the profits were secret. Mr. Justice ASTBURY decided against LEWIS. In the Court of Appeal the late Master of the Rolls delivered a dissenting judgment, supporting the decision of the court below on essential points; but the majority of the court held that LEWIS was not in a fiduciary position, and had not made any profits out of fiduciary relationship. This view of the case has now been reversed by the House of Lords, which held that, on the facts stated above, DEMERY must be regarded as essentially an agent of LEWIS in forming the company, and that therefore LEWIS was responsible as his "principal" for the promotion.

A Riot on Private Premises.

PROBABLY the term "riot" suggests to the mind, in the first instance, a disturbance in a public place, and its association with the ceremony of reading the Riot Act lends colour to that view. It is clear, however, that the legal acceptance of the term "riot" is not so restricted. A curious catena of circumstances was held to amount to a riot in the House of Lords case of *London and Lancashire Fire Insurance Co., Ltd.* v. *Bolands, Ltd.*, reported elsewhere, the question being whether an insurance company was exempted from paying insurance money under a clause in a policy purporting not to cover loss caused by "invasions, hostilities, acts of foreign enemy, riots, strikes, civil commotions, rebellions . . . ." Four men entered a bakery, "held up" with revolvers the cashier and several other employees, and decamped with money. Lord FINLAY said in the course of his judgment: "Force was used and . . . it was obvious that those who conducted the robbery had force behind them and controlled the situation." The elements necessary to constitute a riot, as laid down in *Field* v. *Receiver for the Metropolitan Police District*, 1907, 2 K.B. 853, are set out in the more recent case of *Ford* v. *Receiver for the Metropolitan Police District*, 1921, 2 K.B. 344, where a good-tempered crowd, which showed no inclination to offer violence to anyone, dismantled an empty house and burned the woodwork in the street. Their conduct, however, caused apprehension to the occupant of a neighbouring house, who thought that his interference might have dangerous consequences. The still more recent case of *Pitchers* v. *Surrey County Council*, 1923, 2 K.B. 57; 67 SOL. J., 402, is also of interest, where damage done to civilian property in a military camp by soldiers was held to be payable by the local authority. In that case Lord STERNDALE observed that the terms "mutiny" and "riot" were not mutually exclusive. The term "riot" is perhaps nowhere more concisely defined than in Halsbury's Laws of England, vol. 9, para. 929, where it is stated to be "a tumultuous disturbance of the peace by three or more persons, who assemble together, without lawful authority, with an intent mutually to assist one another against any who shall oppose them in the execution of some enterprise of a private nature, and who afterwards actually begin or execute the same in a violent and turbulent manner to the terror of the people." In the case in question it seems not improbable that if the insurance company had failed to bring themselves within the exceptions in the clause under the term "riot," they might have done so under the phrase "civil commotion." The clause is very comprehensive, but it is doubtful if the plural term "hostilities" could also, as a further alternative, have seriously been called in aid as being applicable to a robbery of this nature, or if it could have been regarded as an "invasion."

The *Ejusdem generis* Rule.

AN INTERESTING illustration of the application and limits of the *Ejusdem generis* rule is afforded by a Privy Council Appeal, *R.* v. *Att.-Gen. of British Columbia*, 1924, A.C. 213. The Dominion of Canada claimed certain *bona vacantia* within the province of British Columbia, on the ground that the Dominion, and not

either the Province or the Imperial Government, represents the King for the purpose of acquiring and holding *bona vacantia* in any Canadian province. The question turns on the interpretation of s. 109 of the British North America Act, 1867. This confers "all lands, mines, minerals and royalties" on the Province in which the same are situate or arise. The question, therefore, is whether *bona vacantia* can be included within "lands, mines, minerals and royalties." Clearly, if the *Ejusdem generis* rule of construction applies, the term "royalties" is not suitable to cover *bona vacantia*. It was suggested, however, that "royalties" means "*all* royalties"; in other words, that the pronoun "all" gives it an extended meaning, and excludes the *Ejusdem generis* rule, and this construction the Judicial Committee accepted, so that *bona vacantia* belong to the Province.

Irregular Marriages.

In commenting last week (*ante*, p. 609) on the nullity case of *Pyle* v. *Veluyshes, otherwise Francis*, we referred to the decree *nisi* being granted on the "usual" ground of undue publication of banns. Of course, "unusual" was intended. The case has been the occasion of several letters in *The Times* (8th, 10th and 13th inst., and in particular Mr. K. S. Ludlow (10th inst.) points out the hardship inflicted on the parties—or one of them—when a marriage is held void on technical grounds. This has been recognized by Parliament in the Provisional Order (Marriages) Act, 1905, and under that Act a Provisional Order, removing an invalidity or doubt may be made and confirmed by Parliament. This avoids the necessity of a Special Act which was the only method formerly available. A Bill for extending that Act has been passed by the House of Lords, and is now awaiting the adjourned Second Reading debate in the House of Commons, and its object, as stated by Mr. Rhys Davies, the Under-Secretary for the Home Department, is to insure that a Provisional Order, when issued, shall cover every relative point in connection with the solemnization of marriages where an error has been made. But whether this includes the irregular publication of banns we cannot say, and we presume the remedy would not be available where a decree *nisi* has been pronounced.

The late Sir Courtenay Ilbert.

Sir Courtenay Ilbert was one of those distinguished men who spend their early years at the Bar, not without some measure of immediate success and promise of much greater future success, but whom temperament or fortune diverts into other careers before they have become quite completely engrossed in that profession of which Sir Henry Maine said that it demands, in a greater degree than any other, the whole-hearted surrender of its votaries' complete intellectual capacity. Like Lord Bryce and Lord Milner, and the late Sir Walter Raleigh, Sir Courtenay early transferred his services to public or academic life, and no one can say to what heights he might have risen at the Bar. If prophecy may be permitted where all is speculative, had he pursued his early legal bent it seems not unlikely that, two generations earlier, he would have anticipated the unique triumphs of Sir John Simon in our own day. Both these famous men had much in common, at once in their personal tastes and the calibre of their intellect. But it is useless to speculate on the might-have-been.

Sir Courtenay Ilbert was eighty-three years of age, and therefore was born so long ago as 1841, the beginning of the Early Victorian Age. No man was ever more completely a Victorian: Huxley, Tennyson, Trollope, Jowett, Nettleship, are the names which anyone would quote who wanted to indicate Ilbert's general outlook on life and affairs. After a distinguished boyhood at Marlborough he went to Balliol in the days of the yet unreformed Oxford; but he was in all essentials a member of the later generation of University men rather than the old. He won the Hertford, Ireland, Craven and Eldon scholarships—a sure proof of his accurate and elegant scholarliness. He came to the Bar in 1869, when already a man of eight and twenty, which perhaps accounts for the fact that it never gained that domination over his spirit which the Inns of Court are apt to win in the case of those who come early to their shrines. But after some years of mixed legal and academic work he followed the example, rendered illustrious by Macaulay, and adopted in a later generation by Sir Walter Raleigh, of accepting the important office of Legal Member to the Council of the Viceroy of India. Thereafter a first-rate man was lost to the Bar, but gained by the public service.

During these early years at the Bar and afterwards during his sexennial tenure of his legal office at Calcutta, Ilbert published two important books, one on "Legislative Methods," and the other on the "Government of India." Later editions have appeared since. Both books are quite the best upon their subject matter, and one is not surprised to learn that on his return to England Ilbert's services were at once sought, and secured, as Parliamentary draftsman to the Treasury. A few years later he became Clerk to the House of Commons, and filled that stately office with a mingled geniality and dignity which made him one of the most impressive as well as the most popular officials in the Commons.

The present writer had the privilege, about a decade ago, of passing an afternoon with Sir Courtenay Ilbert in the library of his official residence in the Speaker's Close. He was visiting Sir Courtenay at the latter's invitation, with a view to seeing whether he would accept the offer of an appointment in India, for which Ilbert had been requested to find a suitable candidate. He well remembers the genial tact with which Sir Courtenay turned the conversation by stages, without any perceptive breach of continuity, to almost every important problem in History, Economics, Administrative Law, International Law, as well as politics and ethics in their more general aspects. The glimpse thus afforded into a mind of extraordinary erudition as well as, perhaps, a somewhat classical and academic culture, while nevertheless eminently practical and obviously that of a keen and accomplished man of the world, remains with the writer as a very pleasant memory of a dignified personality. Certainly no human being could ever have possessed greater personal charm and genial tact than the generous measure of those endowments which nature had given Sir Courtenay Ilbert.

Although Ilbert was not well-known to busy men at the Bar or on the Roll, it would be a mistake to suppose that he had little influence on the jurisprudence of his day. On the contrary, the perfect scholarship of his "Legislative Methods and Forms," and the exactitude as well as symmetry of the statutes he put into official shape, made the greatest possible impression on a generation of high permanent officials in the public service, local government practitioners, and judges called on to construe our statute law. He dispelled the chaos of that branch of jurisprudence known as the "Interpretation of Statutes," and rendered it an orderly system of scholarly ideas. Such services to our law are very great, and due tribute should be paid to those who render them.

In recognition of the services of Mr. J. H. Townsend Green to the organization, the Auctioneers and Estate Agents' Institute commissioned Sir Arthur S. Cope, R.A., to paint his portrait. It is exhibited in the Royal Academy and is No. 284 in Gallery V. Mr. Townsend Green, who is head of the firm of Weatherall and Green (Chancery-lane), joined the Institute in 1896, a few years after its formation, and he became president in 1903. He has served on the Finance Committee of the Institute for a quarter of a century, and is now chairman. Sir Arthur Cope's painting is to be placed in the council chamber of the new premises of the Institute in Lincoln's Inn-fields, and a replica of the portrait has been painted for presentation to Mr. Green. The new building is nearing completion by Messrs. Holland and Hannen and Cubitts, and an effort will be made to have it ready for the annual autumn meeting of the Institute, opening in London on 2nd September.

The Amendments of the Land Transfer Acts.

I.

We have on former occasions considered the alterations in the system of private conveyancing which will be effected when the Law of Property Act, 1922, or the substituted Consolidating Statutes, come into operation. The chief of these is the new classification of legal and equitable estates, with the provisions for enabling the owner of the legal estate to override on a sale the equitable interests, these being transferred to the proceeds of sale. In this there is nothing new except the restriction of legal estates to the fee simple, and to terms of years. The rest is a development of the facilities for overriding future and equitable interests which already exist under a tenant for life's statutory powers and under trusts for sale. Incidental to the new system is the machinery for automatically getting in all legal estates outstanding at its commencement, and the transmission of the legal estate so as to ensure that it shall vest in the *dominus pro tempore*; and a desire at the same time to keep a legal estate in a mortgagor, and to re-arrange mortgagees' estate upon existing principles of English law, has led to the substitution of mortgages by demise for freehold mortgages. Undivided shares cannot exist in the legal estate; infants cannot hold a legal estate; the system of registering land charges is extended; and purchasers will cease to be concerned with the bankruptcy of the vendor or with death duties unless these are registered in the appropriate way. And copyhold tenure will be abolished.

The Law of Property Act, 1922, contains, without the sections and the schedule amending the Land Transfer Acts, 1875 and 1897, a hundred and sixty-seven sections and fifteen schedules. but it is sufficiently summarized in the foregoing paragraph. It is intended to introduce a system which shall combine the advantages of registration of title with those of private conveyancing. But hitherto we have made no attempt to deal with the amendments which are made by the Act of 1922 in the system of registration of title. When some time back, 66 Sol. J., pp. 210 *et seq*, we were discussing the Act, we found the matters for consideration sufficiently numerous without venturing into the Land Transfer Acts, and since then we have preferred to wait for the introduction of the Consolidation Bills before re-opening the subject. The Bills, however, tarry, and when they do appear, their consideration will again be an absorbing task, and it may be useful to state shortly the nature and source of the amendments which are to be made in the system of Registration of Title.

The source of by far the greatest part of the amendments is to be found in the Report of the Royal Commission on the Land Transfer Acts, which was issued in 1911. Of this Commission the late Lord St. Aldwyn (Sir Michael Hicks-Beach) was chairman, and among other signatories to the Report were the late Sir Samuel Evans, Lord Buckmaster (then Mr. Buckmaster, K.C.), Viscount Cave (then Mr. Cave, K.C.), the late Sir Philip Gregory, and the late Mr. Richard Pennington. In addition, the amendments are coloured by the changes made by the main part of the Law of Property Act, 1922, in particular, the new classification of legal estates, and the subordination of equitable interests. The provisions amending the Land Transfer Acts are contained in Part X of the Actof 1922, with the 16th Schedule. Part X may be said to contain amendments on matters of principle, and the schedule amendments in machinery. But as they stand, they are not altogether easy reading, and they may be more interesting and intelligible when they fall into their right places in the Consolidating Land Transfer Bill. At present, perhaps, the most instructive way will be to mention the recommendations made by the Royal Commission, and see to what extent they are carried out in the Law of Property Act. But first we will notice some important changes in the idea and machinery of registration.

Hitherto the owner has been registered as proprietor of the land and not in respect of any estate in it. There has been a distinction, indeed, between freehold and leasehold land; but, while the registration as proprietor of freehold land vested in the person so registered the fee simple, and registration as proprietor of leasehold land vested the term (Land Transfer Act, 1875, ss. 7, 13), the registration, as we understand, was as proprietor of the land, not of a particular estate in the land, and, of course, only one person could be registered as proprietor. But under s. 16 of the Act of 1922, the proprietor must be registered in respect of a legal estate—that is, the fee simple or the leasehold term—and all other interests will take effect in equity as minor interests. The change seems to be a matter of machinery only, for as we have just said, the only estates which registration could give, were the fee simple and the term, and with other interests the register had nothing to do save so far as they were protected by notice on the register, or caution, or inhibition, or restriction. But the change is, no doubt, intended to make registration correspond in form, as well as in fact, to the new classification of legal estates.

Then, again, we find that the distinction made in Part I of the Law of Property Act, 1922, between legal estates and equitable interests, has its counterpart in the new terminology of registration. Section 18 of the Act of 1875, which gives certain rights in land priority over the registered title, is well known. These are now included in the definition of "overriding interests," given in Sched. 15, s. 2, and as regards absolute interests, they are the only overriding interests. This seems to be so, although the definition suggests that there may be other overriding interests. If the definition goes further, it contradicts s. 7 of the Act of 1875. The real effect of the definition is to substitute the term "overriding interests" for the awkward expression in s. 7, "liabilities, rights, and interests declared not to be incumbrances." More novel is the definition in Sched. 15, s. 2, of "minor interests." These are "the interests not capable of being disposed of or created by registered disposition, but capable of being overriden by the proprietor unless protected as provided by the Acts." The definition goes on to include interests capable of being overriden under trusts for sale or by a tenant for life, because, we presume, these can be overriden even though protected; protected, that is, by notice, caution, &c. It may be useful, as matter of machinery, to introduce "minor interests," but it is no new conception. At present the registered proprietor can override, by transfer for valuable consideration, all interests which are not overriding interests under s. 18, or which are not protected by entry on the register.

By s. 164 of the 1922 Act, undivided shares are excluded from registration. These were excluded from registration by s. 83 (2) of the 1875 Act; they were admitted by the 1897 Act, but were not subject to compulsory registration: ss. 14, 24. They are now excluded in accordance with the new rule that there can be no legal estate in an undivided share: 1922 Act, s. 1 (4).

Attention should also be directed to the new definition of land. The Act of 1875 contained no definition of this word, and under the general provisions of that Act only the entire land could, it seems, be registered. But s. 82 empowered the Registrar to register advowsons, rents, tithes impropriate, and other incorporeal hereditaments of freehold tenure "enjoyed in gross." These last words were repealed by the Act of 1897, Sched. I, and s. 24 of that Act provided that all hereditaments, corporeal and incorporeal, should be deemed land within the meaning of the Acts of 1875 and 1897. Hence it would appear that separate interests in land, such as rent-charges and easements, are capable of registration. The Act of 1922 makes this result clearer by applying to "land," as used in the Land Transfer Acts, the definition of the word in the 1922 Act; *i.e.*, it "includes land of any tenure, and mines and minerals, buildings or parts . . . of buildings and other corporeal hereditaments; also a manor, an advowson, and a rent and other incorporeal hereditaments, and an easement, right, privilege, or benefit in, over or derived from land": s. 188; Sched. 16, s. 2 (2); but this is "unless the

context otherwise requires." Hence, it would seem that all incorporeal hereditaments and easements are capable of separate registration, and may be so registered, subject to any contrary indication in the Acts. Thus it becomes unnecessary to continue s. 82 of the 1875 Act. The matter is important, for one of the chief difficulties arising in practice is the due entry on the register of rights of this kind.

In our next article we shall take up the recommendations of the Royal Commission and show how they have been dealt with.

(To be continued.)

Proof of Foreign Law.

THERE is hardly any branch of English Jurisprudence as to which so much uncertainty still prevails upon fundamental principles as that which is alternatively known by the names of "Private International Law" (WESTLAKE'S name), or "Conflict of Laws" (DICEY'S term) or "Application of Law" (HOLLAND'S phrase). This means, of course, that branch of Adjectival Law which decides what system of law is to be applied by the English courts, when a case arises within the English jurisdiction, upon matters in respect of which there is *primâ facie* a choice between English Law and some other system of jurisprudence. The familiar paradox of the *Renvoi* doctrine, never yet authoritatively determined one way or the other, is perhaps the best illustration of the fundamental uncertainty to which we have called attention. Divorce law and Probate law afford many other instances familiar to practitioners in the appropriate Division of the High Court.

An allied difficulty, although it belongs rather to the Adjective Law of Evidence than to that of Procedure, arises in the case where it is necessary in our courts to offer proof of some rule of foreign law—which for this purpose includes Scots and Colonial Law as well as that of States independent of England. The principles which underlie our practice on this point have recently been reconsidered in *Perlak Petroleum Maatschappij* v. *Deen*, 1924, 1 K.B. 111, a case well worthy of careful perusal by all practitioners. In this case, which reached the Court of Appeal on an interlocutory point, one of the parties desired to administer certain interrogatories to the other, who refused to answer them on the ground that they related to matters of foreign law. The view taken by the Court of Appeal was that such interrogatories are *primâ facie* inadmissible, not on the ground that one cannot interrogate the other party as to questions of law, for "foreign law" is deemed in our courts to be matter of fact not of law, but on the much subtler ground that a person can only be asked to answer questions as to facts of which he has a competent knowledge. Now the ordinary layman is not an expert on the laws of his own country, and therefore cannot be competent to answer such questions. This seems rather inconsistent with the legal rule that every man is presumed to know the system of law to which he is subjected; but that is a rule which has never been applied very consistently.

While, however, a party is *primâ facie* not competent to give an answer on points of foreign law, and therefore cannot be required to do so, this rule is rebutted on proof that he in fact has an expert knowledge of that system of law, and the interrogator will in such a case be permitted to put interrogatories involving such knowledge: *ibid.*, per BANKES, L.J. The general principle, in fact, may be stated thus:—

(1) *Primâ facie* our courts administer only English Law.

(2) In certain cases they administer a Foreign System of Law.

(3) This foreign system is a matter of fact and as such must be proved by the party relying on that allegation of fact in his pleading.

(4) If the foreign law is not proved, the court will regard the party who offers no proof as bound by the English rule of law on the point, provided the issue is merely one between party and party.

(5) Where, as in Divorce causes, the issue is one not merely between party and party, but involving a question of public policy, the court will itself consider the rule of foreign law, and take any necessary steps to secure evidence of it, should the party on whom the burden of proof rests fail to discharge it.

(6) But in criminal cases a person who has to prove a foreign system of law, *e.g.*, a man accused of bigamy who claims a foreign domicile and personal law absolving him from the prohibition to take more than one wife, must afford strict proof of the rule in his foreign system of jurisprudence; failing that, he will be liable to be dealt with in accordance with English rules.

It follows that proof of foreign law is usually an important matter for the party relying on it in any case, civil or criminal. It is therefore necessary to be prepared beforehand with expert testimony of a kind admitted by our courts to prove such law. Now in this connexion the tendency in our own generation has been to tighten up the rules of proof; evidence of foreign law once freely accepted is now refused consideration; this is the result of the much greater facilities now possessed for obtaining competent foreign testimony as the result of new improvements in locomotion. In *Lacon* v. *Higgins*, 1822, 3 Stark. 178, it was held that French Law might be proved by producing a duly authenticated copy of the French Code Napoleon; three stages of proof were required: (1) the production of the copy by a witness competent as an expert on French Law; (2) his oath that the copy was an authentic one; and (3) his oath that the Code Napoleon represented the Law of France. It is very doubtful whether our courts would now-a-days accept this sort of documentary evidence. For in *Lloyd* v. *Gilbert*, 1865, 6 B. & S. 100, which is usually regarded as the leading case on this issue, the court held that the foreign system of law can only be proved by the sworn statements of witnesses of whose expert knowledge the court is satisfied; this case followed *Millar* v. *Heinrick*, 1815, 4 Camp. 155, in rejecting text-book evidence, even when authenticated by an expert of French Law, on the ground that each statement of fact made must be proved by a witness on oath, and every proposition of law is a separate statement of fact, which must be separately proved.

While it is now fairly clear that the oral testimony of a competent expert is needed to prove a matter of foreign law, it is by no means equally clear who will be accepted as competent experts. In *Reg.* v. *Dent*, 1843, 1 Car. & K. 97, a lay Scotsman was held to be a competent witness as to the Scots rules of marriage; a very doubtful matter indeed, one would have thought, unless Scotsmen are much more familiar with their own marriage law than an Englishman with English. In the *Sussex Peerage Case*, 1844, 11 Cl. & F. 85, it was doubted whether the evidence of Cardinal WISEMAN was admissible to prove the administrative rules of the law prevailing in the (then existing) temporal sovereignty of the Pope. No one doubted his personal capacity and experience of those laws which he had once helped to administer; but the House of Lords inclined to the view that it is unsafe to rely on any but a professional lawyer's impressions as to the law of his country. And in *Bristow* v. *Sequeville*, 1859, 19 L.J. Ex. 289, it was held that even an academic teacher of law cannot prove that system of law unless he has derived his knowledge from the practice as well as the study of it in its own forensic arenas. This rule was necessarily somewhat relaxed during the war in accordance with the principle that, where the proper mode of proof is not available, the next best evidence will usually be accepted. English lawyers who held German qualifications, although they had not practised in Germany, were allowed to prove German Law. But such a temporary relaxation is not available on principle after the impossibility of obtaining first-hand testimony has been removed by the termination of war conditions.

The older case of *Vander Donckt* v. *Thellusson*, 1849, 8 C.B. 812, which allowed a stockbroker of Brussels to prove the Belgian Commercial Law, must now be regarded as over-ruled. Even an English barrister who practices before the Privy Council in Canadian cases, but has never qualified in Canada, will not be allowed to prove Canadian Law: *Curtwright* v. *Curtwright*, 1878,

26 W.R. 684. It is therefore desirable in practice, although the question in theory may still remain an open one, that a point of foreign law should always be proved by a lawyer who has both qualified and practised in the foreign forum.

It may be added that by s. 15 of the Administration of Justice Act, 1920, the question of the effect of evidence as to foreign law is one for the judge.

Reviews.

Mercantile Law.

SALE OF GOODS, C.I.F. AND F.O.B. By ANDREW DEWAR GIBB, Barrister-at-Law. Butterworth. 6s. 6d. net.

CONTRACTS OF SALE, C.I.F. By A. R. KENNEDY, K.C. Stevens and Sons, Ltd. 7s. 6d. net.

The second of these little books is dedicated by the author to the memory of his father, the late Lord Justice Kennedy, who, as a first instance judge, sat largely in the Commercial Court; and took a very considerable part in enunciating from the bench the principles now regarded as sound law in many branches of mercantile law.

C.i.f. contracts, it is hardly necessary to say, are the every-day instrument by means of which foreign export and import trade is carried on. Their chief characteristic is that the vendor, instead of performing his contract by the delivery of the goods, performs it by the delivery of the shipping documents which enable their holder to deal in and obtain possession of the goods in whosesoever's hands they may be. These documents are usually the bill of lading and the policy of marine insurance; but sometimes there are others as well. It is not very long ago since Lord Justice Scrutton suggested that in a c.i.f. contract it is not the goods but the documents that are the subject-matter of the sale; but a series of decisions, to be found in Mr. Kennedy's little book, have exploded this not uningenious suggestion.

The leading characteristics of this interesting class of contracts are lucidly explained by Mr. Kennedy in the course of about 200 duodecimo pages; and this little volume might be read with profit by every practitioner in the Commercial Court; not because it contains anything of startling originality, but because it summarizes and expounds so succinctly all the points of law relevant to this limited, if important, type of special contract.

The other book, that of Mr. Gibb, is merely a brief digest, arranged in alphabetical order, of the technical terms, and the decisions thereon, used in c.i.f. contracts. It may be used with profit as a companion to Mr. Kennedy's treatise.

Notable British Trials.

TRIAL OF EDITH THOMPSON AND FREDERICK BYWATERS. By FILSON YOUNG. William Hodge & Co., Ltd. 10s. 6d. net.

TRIAL OF THOMAS NEILL CREAM. By W. TEIGNMOUTH SHORE. William Hodge & Co., Ltd. 10s. 6d. net.

These books are the two latest volumes of the Notable British Trials Series, and reproduce all the features of excellence which are the mark of that series. A full and accurate report of everything incidental to each trial—evidence, speeches, exhibits, and documents—is found in practically every volume, and furnishes an extremely valuable record. In addition, every volume of the series has an introduction which places the salient points, alike of evidence and of law, clearly in front of the reader, and a chronological table, which makes it easy to follow the sequence of events. The uniform excellence of the series, both in matter, in letterpress, and in such external but not unimportant accessories as paper and binding, is a high tribute to the care with which the publishers have planned and the editors have executed the series.

The painful case of Mrs. Thompson and Frederick Bywaters is still so fully in the minds of every reader that no useful purpose would be served by commenting on it. It is enough to say that Mr. Filson Young, who had the advantage of sitting in court all through the trial, considers that a psychological blunder was made in treating the female defendant as a responsible and deliberate murderess. That she instigated and was privy to the crime seems almost certain; but it also seems probable that, until the scene of violence actually occurred, she had not really grasped its significance; it had all been melodrama to her. How far this is the correct view is a task beyond the competence of the present reviewer. Unfortunately, Mr. Young inadvertently published not merely the letters *read* at the trial, but all letters available in the hands of the prosecution between Mrs. Bywaters and Mrs. Thompson, with the result that difficult questions of copyright appear to have arisen. We are not aware of the exact terms on which these have been settled between the parties concerned.

It is two and thirty years since Thomas Neill Cream was convicted, at the Old Bailey, before Mr. Justice Hawkins, of the wilful murder of Matilda Clover. There were four charges of murder against him, but only one was proceeded with. The case was one of poison, and there were remarkable features in it which gave it a sensational public interest, rather greater than it deserves, as a criminological record; for example, the prisoner sent to a famous countess a letter suggesting that her husband was the criminal. The facts are sordid and sinister; they suggest problems for the pathologist of sex rather than the lawyer. Mr. Shore has discharged with delicacy, good taste, and great narrative skill, a somewhat discomforting task, and his book is well worthy of a place on the criminologist's bookshelf.

The Law of Conspiracy.

CONSPIRACY AS A CRIME AND AS A TORT IN ENGLISH LAW. By DAVID HARRISON, LL.D. Being a Thesis approved for the Degree of Doctor of Laws in the University of London. Sweet & Maxwell, Ltd. 20s. net.

Notwithstanding innumerable decisions of the courts within the last fifty years, the law of conspiracy is still one of the obscurest and vaguest branches of English Law. Of late years, however, much light has been thrown on its origin and real nature by academic research into the Year Books and the old statutes. Mr. Wingfield's scholarly and learned treatise is well known. Mr. Harrison is acquainted, not only with the practical decisions of the courts, but also with this mass of recent erudition, and he endeavours to use the latter in such a way as to throw light on the principles underlying the former. Unfortunately most of His Majesty's judges have been brought up in schools of law to which the Year Book learning available to-day is a closed book, so that the older law may not be valued in actual forensic practice at its true appraisement. But Dr. Harrison has certainly done his best, in this little book, to put before the judicial or the professional reader much material that ought to be known, and must, if properly appreciated, prove very useful.

Practice.

ELEMENTS OF SUPREME COURT PRACTICE. By T. BATY, Barrister-at-Law, Legal Adviser to the Imperial Japanese Foreign Office. Second edition. Effingham Wilson. 10s. net.

It is a trifle unexpected to find that the legal adviser of the Japanese Foreign Office, himself an eminent authority on International Law, can find time to bring out a second edition of his little guide, intended for students and tyroes, to the practice of our Supreme Court; yet the book is dated "Tokio, October 1923." It first appeared so long ago as 1900, and helped to win for its learned author his reputation as a reliable teacher of the elements of many branches of law. The great merit of the book is its clear exposition and careful arrangement. There are "Excursuses" on Incidental Proceedings and Costs, which add to the value of the guide. The book may be usefully employed as a companion book to Dr. Blake Odgers' larger text-book on Pleadings and Procedure.

Books of the Week.

Agency.—A Digest of the Law of Agency. By WILLIAM BOWSTEAD, Barrister-at-Law, General Editor of the British and American Editions of "The Commercial Laws of the World." Seventh Edition. Sweet & Maxwell, Ltd. £1 7s. 6d. net.

Carriage of Goods.—Payne's Carriage of Goods by Sea. By ROGER S. BACON, Barrister-at-Law. Second Edition. Butterworth & Co. 8s. 6d. net.

The Cambridge Law Journal.—Vol. II, No. 1. Stevens & Sons. 5s. net.

Correspondence.

Rent Restriction and Liability to Repair.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—In your criticism of the case *Bourne* v. *Litton*, on page 609 of your issue of the 10th instant, have you not overlooked s. 2 (5) of the Increase of Rent Act, 1920, under which a landlord is made "responsible" for any repairs for which the tenant is under no express liability?

WM. C. E. BRIGNALL.

12, High-street,
Stevenage, Herts.
12th May.

[Yes, that is so. We are obliged to our correspondent.—ED., *S.J.*]

CASES OF THE WEEK.

House of Lords.

LONDON AND LANCASHIRE FIRE INSURANCE CO. *v.* BOLANDS LIMITED. 1st May.

INSURANCE—BURGLARY AND THEFT—EXCEPTION IN CASE OF RIOT—ROBBERY BY FOUR ARMED MEN—MEANING OF "RIOT."

The appellants insured the respondents against burglary and theft, excepting loss by riot. Four armed men entered the premises, held up the employees with revolvers and took away £1,250 odd cash. On a claim by the respondents for the loss the appellants relied on the exception.

Held, that the loss was caused by a riot within the meaning of the policy, and therefore the appellants were not liable.

This was an appeal from an order of the High Court of Appeal for Ireland. By a policy of assurance dated 28th February, 1920, the appellants agreed to indemnify the respondents against loss by burglary, house-breaking, and theft of cash in the respondents' bakery, known as the City of Dublin Bakery. The policy contained a proviso that the insurance did not cover loss directly or indirectly caused by or happening through or in consequence of (*inter alia*) riots, civil commotions or usurped power. The policy also contained an arbitration clause. On 25th June, 1921, at 9.45 p.m., the respondents' watchman heard a knock at the door of the respondents' premises, and thinking it was the stableman be unlocked the gate, when four armed men, none of whom was disguised, pushed their way in and ordered the watchman to put up his hands. The others rushed into the office and covered the cashier and the other employees with their revolvers. They took what money they could find, and left the premises after warning the employees not to leave the premises for a quarter of an hour. There was no disturbance about the premises or in the street on the day of the robbery. The claim having been referred to arbitration, the arbitrators found on the evidence that the loss did not in any way arise through civil commotion, but being of opinion that the circumstances in which the money was stolen constituted a riot within the legal definition of the word, by their award, stated in the form of a special case, they found and awarded that the loss was caused by or in consequence of a riot within the meaning of the policy, and that the claimants were not entitled to recover any sum of money from the respondents in respect of the loss. The question for the court was whether on the facts they were justified in so finding. The King's Bench Division answered the question in the negative, and gave judgment for the respondents, and their judgment was affirmed, first by the High Court of Appeal in Southern Ireland, and afterwards by the High Court of Appeal for Ireland. Shortly after that decision the House of Lords decided a somewhat similar point in *Motor Union Insurance Co.* v. *Boggan*, 67 SOL. J. 656, in favour of the insurance company.

Lord FINLAY said that the circumstances disclosed by the special case appeared to him to constitute what in the legal sense of the term would be a riot. Whether one looked at the acts done or threatened, or at the number of persons threatening, or at the whole of the circumstances, it was impossible to say that the legal attributes of a riot did not exist. But it was said that this was not a riot within the meaning of the policy because the riot was in truth and in fact the robbery itself under another name. He could not accept that view. He was certainly not prepared to say that the arbitrators were not justified on the facts in finding that the robbery was caused by or happened through or in consequence of a riot within the meaning of the policy. On the contrary, he thought that they were right. It was contended that the word "riot" in this connection was not to be read in its strict legal sense. But if not, in what sense was it to be read? He had put that question during the argument, but he had failed to find any satisfactory answer to it. He could not doubt that this was a riot. Force was used, and on the facts it was obvious that those who conducted the robbery had force behind them, and controlled the situation. He saw no reason why the exception should not apply to a riot which had for its object the theft itself. The appeal should be allowed.

The other noble and learned Lords concurred. Lord SUMNER said that it was difficult to distinguish this case from *Motor Union Insurance Co.* v. *Boggan*, but he was of opinion that apart from that case the appellants were entitled to succeed.—COUNSEL: *S. L. Brown*, K.C., *Samuelson* and *Murnaghan*; *Fitzgibbon*, K.C., and *Marron*. SOLICITORS: *W. C. Crocker* for *Hoey & Denning*, Dublin; *Dyson, Bell & Co.*, for *D. & F. Fitzgibbon*, Dublin.

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

WARD *v.* LAVERTY. 6th May.

INFANTS—CUSTODY—RELIGIOUS EDUCATION—PARENTS DEAD—CLAIMS BY ROMAN CATHOLIC AND PRESBYTERIAN RELATIVES—PARAMOUNT CONSIDERATION—WELFARE OF THE CHILDREN.

In exercising the jurisdiction with regard to the custody and religious education of infants the paramount consideration for the Court is the welfare of the children, and where such welfare requires it the wishes of the father will be disregarded.

This was an appeal from an order of the Court of Appeal in Northern Ireland. The question was whether the custody of three infant children of Matthew and Elizabeth Ward, both of whom were dead, should be entrusted to the appellant, an aunt of the husband, and should be brought up in the Roman Catholic religion, or to the respondents, Mr. and Mrs. Laverty, the parents of the wife, and should be brought up as Presbyterians. The parents were married in 1911 according to the rites of the Roman Catholic Church The mother was brought up as a Presbyterian, but had been received into the Roman Catholic Church shortly before her marriage. There were three children of the marriage, Mary, born in 1912, Lila, born in 1917, and Peggy, born in 1919, all three being baptised in the Roman Catholic Church. The father from an early period gave way to habits of intemperance and ill-treated his wife. Finally, in June, 1920, taking the children with her, she went to live with her parents, the respondents, where she lived up to the date of her death in May, 1923. The mother, after returning to her parents, reverted to her original religion, and was buried as a Presbyterian. From June, 1920, Mary, the edest daughter, went to a Protestant school, and attended a Presbyterian Church, where she acquired a definite attachment to the Presbyterian faith. The father, from the time his wife left him, appeared to take no interest in the children, but by his will he left certain property for their benefit, and expressed a wish that they should be brought up in the Roman Catholic faith. The King's Bench Division in Northern Ireland came to the conclusion that it would not be for the benefit of Mary to hand her over to the paternal relative, but as to the two younger children, they thought that the father's express direction should be followed. The Court of Appeal held that the children ought not to be separated, and that it was for the welfare of the children that they should remain in the custody of their maternal grand-parents.

The HOUSE (Lords CAVE, FINLAY, ATKINSON and SUMNER), without calling upon counsel for the respondents, dismissed the appeal. Lord CAVE said the question was what, on the facts, ought to be done with regard to these orphan children. The law on the subject was well settled, and was not contested by counsel. On the question of religion, the wishes of the father were to be considered, and if there were no other matter to be taken into account, his wishes prevailed. But that rule was subject to the condition that the wishes of the father only prevailed if they were not displaced by considerations relating to the welfare of the children themselves. It was the welfare of the children which, according to the more recent decisions of the court on this subject, was the paramount consideration. In some of the earlier decisions greater weight was attached to the father's wishes, but more recently, and particularly since the passing of the Guardianship of Infants Act, 1886, the greatest stress was laid on consideration of the welfare of the children, though, of course, it was still true that a case must be made out for overruling the father's wishes. Looking at the matter in that light, what did they find? Taking first the daughter Mary, the evidence showed that she was interested in religious matters, and had decided convictions in favour of the Presbyterian religion. In view of what had been said by the Lord Chief Justice, he thought that their lordships ought to accept the view that this child had acquired strong religious convictions, and if that was so, to force upon her a change of religion would be a very serious step. In his opinion, there were the strongest reasons, to use the language of Lindley, L.J., in *Re McGrath*, 1893, 1 Ch. 143, for not playing battledore and shuttlecock with the girl's religious convictions. Then there was the question of the welfare of the child, and he thought it would be most injurious to the welfare of the eldest child to take her away from the custody of her grandparents, and, so far as she was concerned, he entertained no doubt that the decision of the Court of Appeal was right. As to the two younger children, no question of religious conviction arose, but it would be wrong to separate them from their elder sister and deprive them of the care of their grandparents. Also it would be injurious that there should be a division of religion between the sisters. In his opinion, the decision of the Court of Appeal in Northern Ireland was right, and the appeal should be dismissed with costs.

The other noble and learned lords concurred.—COUNSEL: *McGonigal*, K.C., *Campbell*, K.C., and *P. McCorry* (all of the Irish Bar); *Babington*, K.C., *Murphy*, K.C., and *W. Losery* (all of the Irish Bar). SOLICITORS: *John B. & F. Purchase and Clark*, for *Daniel O'Rorke & Son*, Belfast; *Barlow, Lyde & Yates*, for *C. & H. Jefferson*, Belfast.

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

Court of Appeal.

JACOBS *v.* BATAVIA AND GENERAL PLANTATIONS TRUST LIMITED. No. 1. 6th and 7th May.

COMPANY—CONTRACT—PROSPECTUS OF ISSUE OF DEPOSIT NOTES—STATEMENTS OF PROSPECTUS NOT EMBODIED IN NOTES—COMPANY BOUND BY PROSPECTUS—COLLATERAL CONTRACT.

Where a company has issued a prospectus inviting applications for an issue of interest-bearing deposit notes, the notes will be deemed to be issued in accordance with the terms of the prospectus. The company will therefore be bound to observe statements made in the prospectus, although those statements do not appear in the notes themselves, the contracts being collateral contracts to be construed together.

Decision of P. O. Lawrence, J., *affirmed*.

Appeal from a decision of P. O. Lawrence, J. In July, 1920, the directors of the defendant Trust decided to issue £100,000 in 7½ per cent. deposit notes. In September, 1920, a prospectus was issued inviting subscriptions from shareholders or the public for the notes at par. The prospectus stated that the notes would be paid off at £105 per cent. by four annual drawings in the years 1922, 1923, 1924, and 1925, and then said "Earlier payments; The Trust retains the right to pay off at 105 per cent. all or any of the outstanding notes at any time on giving three months' previous notice in writing, but in the event of the sale of the Rio Bravo Estates (further referred to in this prospectus) the directors will set aside out of the proceeds of such sale a sum sufficient to redeem all the notes then outstanding, and will give the holders the option of being then paid off in cash at 105 per cent., or of retaining their notes till the date of drawing." The prospectus contained a list of the Trust's investments, amongst which the Rio Bravo Estates of 320,000 acres in Guatemala were stated to have been conservatively valued by the directors at £150,000, and it was also stated that an option had been granted to American financiers to purchase these at $1,000,000 (then about £280,000). The prospectus contained a further statement that a specimen of the deposit notes with the conditions of its issue attached could be seen at the office of the Trust during business hours while the subscription lists remained open. Upon the faith of that invitation, the plaintiff applied for and was allotted four £100 notes. Each note was in the form of the specimen note referred to in the prospectus, and contained nineteen conditions. The material ones were: (1) to repay when due at £105 "according to the conditions endorsed hereon"; (2) to pay interest at 7½ per cent.; (3) to repay at £105 by the four annual drawings mentioned in the prospectus; (4) to repay, with interest, by giving three months' notice, whether the notes were drawn or not. There was a clause in the body of the note that "the note is issued subject to and with the benefit of the conditions endorsed hereon, which are deemed to be part of it." No reference was made in the body of the note or the conditions to the Trust's promise of earlier payment in the event of the Rio Bravo Estates being sold, but, the whole amount of £100,000 not having been subscribed for, the Trust, in December, 1920, issued a circular inviting shareholders to take up the balance, in which was the statement that the notes would be repaid in 1922, 1923, 1924, and 1925, and that "in the event of the Rio Bravo Estates being sold, note-holders may elect to be paid off out of the proceeds of such sale." That circular did not mention the option given to the American financiers. The option was not exercised, but the estates were ultimately sold in 1923. The plaintiff had acquired six further £100 notes by purchase, and being apprehensive that the directors did not intend to set aside out of the Rio Bravo Estates purchase money a sum sufficient to redeem the notes, he wrote requiring six of the notes held by him to be redeemed. Receiving no satisfactory reply, he brought the action for a declaration that the Trust was bound to set aside the Rio Bravo funds for note redemption, and also to redeem his notes, as requested. He also claimed an injunction to restrain them from dealing with the money without making that provision. P. O. Lawrence, J., held that the promise contained in the prospectus was not limited to the sale of the Rio Bravo Estates to the American financiers, but applied to any sale. He thought that the promise was a binding contract, which was not superseded by the issue of deposit notes; the latter did not contain the whole contract, but the two documents must be construed together by the court, and they formed the entire contract. The plaintiff was therefore entitled to the relief sought. The defendants appealed. The court dismissed the appeal.

Sir ERNEST POLLOCK, M.R., said that he could not agree with the contention that a modification of the contract had been made by the deposit notes, and probably at the time it was not intended that the contract should be expressed only in the notes. The very clear words of the prospectus were probably intended to be looked at, and it was on the faith of the statements in the prospectus that the plaintiff applied for the notes. The cases cited for the appellants, *In re Chicago and North Western Granaries Co. Lim.*; *Morrison* v. *The Company*, 1898, 1 ch. 263, and *British Equitable Assurance Co.* v. *Baily*, 1906, A.C. 35, did not seem to govern the present decision. In the latter case it was a mere question of construction, whether on the facts there was or was not a collateral contract, and the decision was even against the appellant, because it established that where a company had made a contract it could not, by alteration of its articles alone, modify that contract. The plaintiff was therefore entitled to succeed.

The Court varied the form of the order made by Lawrence, J., by declaring that the plaintiff was entitled to be paid in respect of the notes he had himself taken from the company on the faith of the prospectus, but not in respect of the notes he had purchased. He was also entitled to require the benefit of their agreement to put the Rio Bravo purchase money aside to meet the redemption of the notes.

Lords Justices WARRINGTON and SARGANT delivered judgments to like effect.—COUNSEL: *Schiller*, K.C., and *Heckscher*, for the appellants; *Jenkins*, K.C., and *Cecil Turner*, for the Trust, were not called upon. SOLICITORS: *Jenkins, Baker & Co.*; *Reid Sharman & Co.*

[Reported by G. T. WHITFIELD-HAYES, Barrister-at-Law.]

CASES OF LAST SITTINGS.

Court of Appeal.

SCRIMAGLIO *v.* THORNETT AND FEHR. No. 2. 7th February.

ARBITRATION AND AWARD—CONTRACT—SALE OF GOODS—CHEMICAL TRADES—ARBITRATION CLAUSE—"IN THE USUAL WAY"—CONSTRUCTION OF CLAUSE.

A contract for the sale of carbonate of soda contained an arbitration clause as follows: "Any dispute arising out of this contract to be settled by arbitration in London in the usual way." Disputes having arisen under the contract, the sellers appointed their arbitrator and called upon the buyers to appoint their arbitrator. The buyers failed to appoint their arbitrator and the sellers' arbitrator then proceeded to decide the dispute as sole arbitrator in accordance with s. 6 of the Arbitration Act, 1889, and made an award in favour of the sellers. The buyers refused to pay the amount awarded, and in an action by the sellers to enforce the award, they disputed the award on the ground (1) that the arbitrator had no jurisdiction, and (2) of irregularity in the conduct of the award.

Held (1) *that it was not open to the buyers to raise the question of irregularity in an action to enforce the award. The only way that question could be raised was on motion to set aside the award, and if the time for doing that had elapsed the buyers had lost that form of remedy, and* (2) *that as the sellers had proceeded in the usual way for arbitrations in the chemical trade in London, the award was valid.*

Appeal from a judgment of Greer, J. The plaintiffs claimed to be repaid by the defendants a sum of money representing an amount which they, the plaintiffs, alleged they had overpaid the defendants under two contracts whereby the defendants, Thornett and Fehr, of London, sold to the plaintiffs, F. Scrimaglio & Co., of Genoa, a quantity of carbonate of soda. Both contracts were in the same form and were for the sale of "200 tons American carbonate of soda, 98 per cent., packed in double bags and/or barrels, sellers' option, to be ready for shipment from America June or July and to be shipped per first available steamer or steamers to Genoa when ready at 28/- per cwt. net, c.i.f., Genoa . . . any dispute arising out of this contract to be settled by arbitration in London in the usual way." The plaintiffs' claim was admitted, subject to a counter-claim. Disputes had arisen between the parties under the contracts, and the sellers appointed an arbitrator to act on their behalf and called on the buyers to appoint an arbitrator on their side. The buyers failed to appoint an arbitrator, and the sellers' arbitrator then proceeded to decide the disputes as sole arbitrator, and as such he awarded that the plaintiffs, the buyers, should pay to the defendants, the sellers, the sum of £4,800 and a sum for costs of the arbitration. The buyers refused to pay the sum awarded and contended that the arbitration had not been held "in the usual way" within the meaning of the arbitration clause in the contracts. They also contended that the arbitrator had acted irregularly, and that the award was invalid. Greer, J., held that the award was valid, and gave judgment for the defendants, the sellers. The plaintiffs, the buyers, appealed.

BANKES, L.J., in his judgment, said that a good deal might be said in reference to the regularity or irregularity of the notice given by the sellers in this country to the buyers in Genoa to appoint their arbitrator, if the question was open to the buyers in these proceedings. The form of the action here was an action

by the buyers for the balance of an account which they said was owing to them. The claim was not disputed, but the sellers counter-claimed for the amount, namely, £4,800, which had been awarded to them by their arbitrator. In answer to that counter-claim, the buyers set up, in substance, two separate defences, namely (1) that the arbitrator had no jurisdiction, and (2) that even if he had jurisdiction as arbitrator, he had acted irregularly in certain matters, which they specified, including the failure to give proper notices of the hearing. It was clear on the authorities that the latter class of defence was not open to the buyers. It was laid down in *Oppenheim & Co.* v. *Mahomed Haneef*, 1922, 1 A.C. 482, that if the complaint was of irregularity it could not be pleaded in answer to an action on the award, but that if the party wished to raise the question of irregularity, it must be on motion to set aside the award, and if the time for doing so had elapsed, the party had lost that form of remedy. The question, therefore, resolved itself into this: was the learned judge right in saying that this sole arbitrator had jurisdiction to act? The answer depended on the construction to be placed on the arbitration clause. Greer, J., read it in this way, "a dispute arising out of this contract to be settled by arbitration in London in the usual way" indicated first, the place where the arbitration was to take place; secondly, the law which was applicable, the arbitration to be governed by the ordinary law so far as consistent with the further terms of the contract; and thirdly, the way in which the arbitration was to be conducted, which was the way in which disputes in reference to the particular commodity or class of commodity were usually dealt with. The learned judge pointed out that the clause did not provide that the arbitration must necessarily be in the "universal way," but only in a usual way. The words were "the usual way," not "the universal way." These were his words: "In the usual manner as in the chemical trade in London." That meant not the invariable way, but the usual way. The usual way was the not invariable way, but was the way which was usually adopted. If the learned judge was right in his construction and "in the usual way" meant "in the usual way in which disputes relating to that sort of commodity" (that is to say, in the chemical trades generally) were dealt with, the evidence was really all one way. It was clear that the procedure of appointing an arbitrator, and then, if the other party did not appoint his arbitrator, the sole arbitrator would proceed under s. 6 of the Arbitration Act, 1889, was the usual way of settling disputes by arbitration in this particular trade. Therefore the judgment was correct and the appeal must be dismissed.

SCRUTTON and SARGANT, L.JJ., delivered judgments to the same effect. Appeal dismissed.—COUNSEL: *Neilson*, K.C., and *C. M. Pitman*; *Jowitt*, K.C., and *J. Dickinson*. SOLICITORS: *Cosmo Cran & Co.*; *Barnes & Butler*.

[Reported by T. W. MORGAN, Barrister-at-Law.]

COCKBURN *v.* **SMITH.** No. 2. 29th February.

LANDLORD AND TENANT—DWELLING-HOUSE—BUILDING LET IN FLATS—LEASE OF TOP FLAT—TENANCY AGREEMENT—ROOF RETAINED BY LANDLORD—NO EXPRESS CONTRACT BY LANDLORD TO KEEP ROOF IN REPAIR—CLAUSE EXPRESSLY DEALING WITH LANDLORD'S OBLIGATIONS AS TO PARTS OF PREMISES NOT INCLUDED IN TENANCY AGREEMENT—NO REFERENCE TO ROOF—LIABILITY.

The tenant of the top flat in a building let in flats, the roof and guttering being retained by the landlord in his own control and possession, is entitled to maintain an action against his landlord in respect of any damage suffered by him by reason of defective roof or guttering.

Decision of Greer, J., 68 SOL. J. 323; 40 T.L.R. 113, *reversed*.

Appeal from the judgment of Greer, J. In September, 1915, the tenant of a flat, situated on the top floor of a building, entered into a tenancy agreement with the then owners of the premises. The tenancy was for one year certain and the tenant (the plaintiff in these proceedings) continued to occupy the flat as tenant from year to year under that agreement. The agreement in question contained a clause expressly dealing with the obligations of the landlord with reference to parts of the premises not included in the tenancy, but it contained no reference to the roof. On 23rd March, 1920, notice was given to the plaintiff to determine her tenancy, but the landlord offered to allow her to continue in occupation as a quarterly tenant, after the expiry of the notice, at an increased rent. She remained and continued tenant under the then owners until March, 1921. Meantime the present defendants had become lessees for 81½ years of the building which contained the plaintiff's flat, and in March, 1921, the plaintiff attorned tenant by paying rent to them. She continued to be their tenant during all material times. During her tenancy of the flat considerable damage was done to the flat owing to the stop end of a gutter on the roof having rotted and dropped out, with the result that some of the rainwater from the roof, instead of passing down the outlet pipe, flowed on to the wall of the dining room of the flat. Further damp, attributable to this defect, and to another defect of a similar nature, was occasioned to other rooms in the flat. The tenant communicated with the agent's office, but no steps were taken to repair the roof. In spite, however, of medical advice to leave the premises, the tenant, who, according to the diagnosis of a doctor, was suffering from rheumatism, due to living in damp surroundings, continued to occupy the premises with her daughter for some months, and ultimately the daughter also contracted rheumatism. No steps having been taken by the landlords to repair the roof, the tenant brought an action against the landlords to recover damages for the loss sustained by her by reason of damage caused to her furniture and injury to her health, which she alleged were due to the landlords' breach of an implied term in her contract of tenancy to keep the outside of the building, in which the flat was contained, together with the roof, guttering and gutter pipes in good repair and condition during her tenancy, and alternatively, she alleged that the damages were occasioned by a breach of duty independent of the contract arising from the fact that, as landlords, the defendants retained control of the outside of the premises and of the roof, guttering and gutter pipes. The daughter also claimed damages against the defendants for negligence in failing to take reasonable steps to see that the roof, guttering and gutter pipes were kept in good order and repair. The agreement of tenancy contained an express provision dealing with the landlords' obligations with regard to parts of the premises not included in the tenancy, but there was no reference to the roof. Greer, J., held that the parties must be presumed to have intended that the landlords' obligations to keep in repair parts of the premises not included in the tenancy agreement should be confined to the express undertaking in the agreement. There was no duty on the part of the landlords towards the tenant apart from the agreement. It did not seem to him possible to say that where parties regulated their relationship to one another by contract, the law imposed on one of them an additional obligation which he might have refused to undertake by contract if he had been asked to undertake it. The claims of the plaintiff and her daughter failed. His lordship entered judgment for the landlords in respect of both claims. The plaintiff, the tenant, appealed.

The COURT (BANKES, SCRUTTON and SARGANT, L.JJ.) allowed the appeal. This was a case of the letting of a top flat of a building constructed in flats. It was not a case of the letting of a whole house. In the case of a letting of a whole house the landlord would be under no liability. It was plain from the agreement of tenancy that all the plaintiff took was the suite of rooms known as No. 16 of this building. It was plain that the landlords did not demise the roof of the premises to anyone, but they retained this in their own possession. The trouble arose owing to a defect in the guttering of the roof of the building in which the plaintiff's flat and the adjoining flat; water escaped and penetrated the walls of the rooms and the plaintiff's furniture was damaged and her health seriously affected. The plaintiff only took the suite of rooms. No portion of the roof was demised to her. The question was what was the duty of the landlords towards the plaintiff in respect of the defect. There was no express or implied covenant to repair, but there was a long line of authority to show that in such circumstances as those in the present case, the landlords were under a duty to see that the state of the premises was such as not to cause damage to the premises demised to others. It was true that the landlords had expressly undertaken to keep certain parts of the premises which they retained in their own occupation in proper repair, but nothing was said about the roof. The mere fact that there was an express covenant on the part of the landlords as to certain repairs, the mere fact that there was no express provision dealing with the landlords' obligations with regard to the roof, did not necessarily mean that the parties intended to exclude the duty of the landlords to see that the roof was in such a condition as not to cause damage to the occupiers of adjoining flats. The appeal must be allowed and judgment set aside and entered for the plaintiff for the amount claimed with costs. Appeal allowed.—COUNSEL: *Holman Gregory*, K.C., *S. Lamb* and *R. D. Holt*; *Sir H. Maddocks*, K.C., *Frampton* and *O'Malley*. SOLICITORS: *Williams & Tremayne*; *Maude & Tunnicliffe*, for *Taylor, Simpson and Mosley*, Derby.

[Reported by T. W. MORGAN, Barrister-at-Law.]

In a case at the Mayor's and City of London Court, on the 8th inst., in which a woman claimed damages for injuries caused by a parcel of wrapping paper being thrown from a warehouse in Hosier-lane, Smithfield, the defendant's counsel mentioned that a red flag had been hung outside the premises in the customary manner. Judge Shewell Cooper: Is it going to be suggested that she was guilty of contributory negligence because there was a red flag hanging out? It might have been an indication that the proprietor of the warehouse was a communist. His Honour awarded the plaintiff 12 guineas damages.

High Court—Chancery Division.

THE ATTORNEY-GENERAL *v.* THE EALING CORPORATION.
Romer, J. 7th, 8th and 14th April.

ELECTRICITY—GENERATING STATION—EXTENSION OF—EXTENSION OF CAPACITY OF PLANT—SIZE NOT EXTENDED—CONSENT OF ELECTRICITY COMMISSIONERS—ELECTRICITY (SUPPLY) ACT, 1919, 9 & 10 Geo. 5, c. 100, ss. 11 and 36—NEW ENGINE—EXPENSE CHARGEABLE TO CAPITAL—EALING ELECTRIC LIGHTING ORDER, 1891, s. 52.

The expression "generating station" where used in the Electric (Supply) Act, 1919, means any buildings and plant used for the purpose of generating electricity as well as the site of such buildings.

The "extension" prohibited by s. 11 of that Act includes an extension not only of size, but also of capacity.

The cost of providing an entirely new generating station is an expense properly chargeable to capital within s. 52 of the Ealing Electric Lighting Order, 1891.

This was an action by the plaintiff for declarations that the defendants were not entitled to extend their plant as they had done without having obtained the consent of the Electricity Commissioners, and that payment of the costs of the extension out of profit was *ultra vires*, and for other relief. The facts are as follows: By s. 11 of the Electricity (Supply) Act, 1919, it is provided that it shall not be lawful for any authority, company or person to establish a new or extend an existing generating station without the consent of the Electricity Commissioners, and by s. 36 of the Act "generating station" means (*inter alia*) "any station for generating electricity, including any building and plant used for the purpose and the site thereof." The defendant corporation who succeeded to the undertaking authorised by the Ealing Electric Lighting Order, 1891, confirmed by the Electric Lighting Orders Confirmation (No. 2) Act, 1891, informed the Electricity Commissioners in December, 1920, that they had been advised that they would not be able to maintain the supply at the proper pressure during the winter period, 1922-1923, unless additional generating plant were installed. The Commissioners in reply stated that a bulk supply would be required, and suggested negotiations for that purpose with the Metropolitan Electric Supply Company. These negotiations failed, and a provisional agreement by the defendants with the Hammersmith Corporation for a bulk supply did not receive the sanction of the Commissioners. The defendants thereupon without the consent of the Commissioners, at a cost of £20,000 in the year 1923 removed four of their generating sets which had a combined capacity of 300 kilowatts and increased the capacity of their generating station by 1,700 kilowatts by altering the apparatus therein. The space occupied by the new apparatus was admittedly less than that occupied by the old. The defendants paid the £20,000 out of profits of their electricity undertaking.

ROMER, J., after stating the facts, said the expression "generating station" where used in the Act means any buildings and plant used for the purpose of generating electricity as well as the site of such buildings, and in my judgment, if the defendants have "extended" their plant, they have committed a breach of s. 11 of the Act. That section, in my judgment, prohibited not only an extension in size, but also an extension in capacity, and there must be a declaration that without having obtained the consent of the Electricity Commissioners the defendants were not entitled to do what they have done. Upon the construction of s. 52 of the Ealing Electric Lighting Order, 1891, I also come to the conclusion that the cost of providing an entirely new generating engine is an expense properly chargeable to capital, and that the defendants are not entitled to defray that expense out of profits, and I make a declaration accordingly.—COUNSEL: *Sir Patrick Hastings*, A.-G., *Farwell*, K.C., and *Dighton Pollock*; *Hughes*, K.C., and *S. G. Turner*. SOLICITORS: *The Treasury Solicitor*; *Ruston, Clark & Ruston*, for *George E. Bridges*, Ealing.

[Reported by L. M. MAY, Barrister-at-Law.]

High Court—King's Bench Division.

COMMISSIONERS OF INLAND REVENUE *v.* NEW YORK AND PACIFIC STEAMSHIP CO. LIMITED. Rowlatt, J. 3rd March.

CORPORATION PROFITS TAX—ASSESSMENT—SHIPPING COMPANY—DEDUCTIONS ALLOWABLE IN RESPECT OF WEAR AND TEAR—ACCUMULATIONS DURING YEARS PRIOR TO OPERATION OF CORPORATION PROFITS TAX—APPLICATION OF PRINCIPLES APPLICABLE TO INCOME TAX—FINANCE (No. 2) ACT, 1915, 5 & 6 Geo. 5, c. 89, FOURTH SCHEDULE, RULES 2, 3—INCOME TAX ACT, 1918, 8 & 9 Geo. 5, c. 40, SCHED. D, CASES 1 and 2, RULE 6 (1), (3)—FINANCE ACT, 1920, 10 & 11 Geo. 5, c. 18, s. 53 (1), (2).

By the Finance Act, 1920, it is provided that the same principles with regard to wear and tear are applicable in respect of corporation profits tax as are applicable in the case of income tax.

A dispute arose (regarding deductions allowable on account of wear and tear) in a case in which it was necessary to determine the profits for the purposes of corporation profits tax in the first year of assessability to that tax.

Held, that the accumulations of wear and tear in respect of previous years might be deducted, as they would have been under the Income Tax Acts.

Case stated by Special Commissioners of Inland Revenue. Para. 2 of the case was as follows: "The sole point raised on the appeal and at issue in this case is what amount ought to be allowed as a deduction on account of wear and tear of machinery or plant in computing the profits of the respondents for the accounting period in question for the purposes of corporation profits tax." The accounting period was twelve months, ending the 31st December, 1920. Para. 3: "The respondents are a company incorporated in England under the Companies Acts, and carrying on the business of shipowners. Their profits in recent years have been subject to wide fluctuations, and in the years 1917 and 1918 they made considerable losses, with the consequence that for the years 1918-19 and 1919-20 the profits or gains chargeable to income tax on the basis of the three years' average were less than the deductions allowable as representing the diminished value of their ships by reason of wear and tear during those years; for the year 1920-21 there were no profits chargeable to income tax on the basis of the three years' average, and after effect had been given to the provisions of s. 38 (3) of the Finance (No. 2) Act, 1915, they were not liable to pay any excess profits duty for any accounting period, but the deduction on account of wear and tear which would have been allowed under the enactments relating to excess profits duty for the accounting period to 31st December, 1920, was £14,009. (4) In the year ending 31st December, 1920, the respondents made profits amounting approximately to £200,000 (subject to certain adjustments which are not material to the present case). In making the assessment on these profits to corporation profits tax, the Commissioners of Inland Revenue allowed a deduction on account of wear and tear of £14,009, being the amount of the deduction which would have been allowed in computing the profits liable to excess profits duty under the enactments relating to excess profits duty if the respondents had been liable to excess profits duty as above stated. (5) The respondents appealed against the assessment on the ground that they were entitled under the provisions of s. 53 (2) (*e*) of the Finance Act, 1920, to a deduction on account of wear and tear of £42,550 as being the amount of the deduction allowable under the enactments relating to income tax. (6) Apart from a comparatively small discrepancy arising out of the fact that the respondents' accounting period does not coincide with the income tax year, the difference between the amount allowed as a deduction by the Commissioners of Inland Revenue in making the assessment to corporation profits tax, and that claimed by the respondents, consists of portions of the deductions for wear and tear, to which full effect had not been given for the purposes of income tax in the years 1918-19 and 1919-20, and to which effect was given subsequently in the year 1921-22 as hereinafter appears. For the year 1918-19 the profits assessable to income tax fell short of the deduction allowable for wear and tear by £18,209, and under the provisions of r. 6 (3) of the rules applicable to Cases 1 and 2 of Sched. D in the Income Tax Act, 1918, that sum fell, for the purposes of making the assessment to income tax for the year 1919-20, to be added to the amount of the deduction for wear and tear for that year, and deemed to be part of that deduction. For the year 1919-20 the profits assessable to income tax were again sufficient to enable full effect to be given to the appropriate deduction for wear and tear, and th amount to be carried forward under the said r. 6 (3) for the purpose of making the assessment to income tax for 1920-21 was increased to £32,461. For the year 1920-21 there were, on the average of the three preceding years, no profits assessable to income tax, and the whole of the appropriate deduction for wear and tear, including the sum of £32,461, brought forward from the previous years, was carried forward to the year 1921-22, and was allowed as part of the deduction for wear and tear in making the assessment to income tax for the year 1921-22. (7) It was contended on behalf of the respondents: (*a*) That under the main provision of s. 53 (2) of the Finance Act, 1920, and proviso (*e*) thereto, they were entitled, in the determination of their profits for the purposes of corporation profits tax, to such a deduction for wear and tear as is allowable under the enactments relating to income tax; (*b*) That under r. 6 (3) of the rules applicable to Cases 1 and 2 of Sched. D, in the Income Tax Act, 1918, any part of the deduction for wear and tear to which effect has not been given for the year during which the wear and tear occurs is to be added to the amount of the deduction

for wear and tear for the following year, and deemed to be part of that deduction, and so on for succeeding years; (c) That the right conferred by r. 6 (3) of the rules applicable to Cases 1 and 2 of Sched. D of carrying forward unexhausted deductions for wear and tear to succeeding years for the purposes of income tax, though denied by para. 3 of Part 1 of the Fourth Sched. to the Finance (No. 2) Act, 1915, for the purposes of excess profits duty, is preserved for the purposes of corporation profits tax by s. 53 (2) of the Finance Act, 1920; (d) that those parts of the deductions for wear and tear to which effect had not been given for the years prior to 1920 were allowable as part of the deduction for wear and tear for that year in determining the profits chargeable to corporation profits tax. (8) It was contended on behalf of the Crown (*inter alia*): (a) That the sum of £32,461, the agreed sum for the unexhausted deductions for wear and tear for purposes of assessment to income tax attributable to previous years, was not allowable as a deduction in determining the respondents' profits for the purposes of corporation profits tax for the accounting period of twelve months ending 31st December, 1920, but only the sum of £14,009, the amount allowable for excess profits duty purposes for the same accounting period; (b) That the said sum of £32,461 (together with the sums attributable to the actual years 1920-21 and 1921-22) had been allowed as a deduction for income tax purposes from the assessment for the fiscal year 1921-22, and, if the respondents' contentions were correct, could be claimed again as a deduction for corporation profits tax purposes for the accounting period ending 31st December 1921; (c) That the assessment appealed against was rightly made and should be confirmed. (9) It was not disputed that if the contentions of the respondents were correct, the sum of £42,550 claimed by them as a deduction was the amount properly allowable, or that, if the contentions of the Crown were correct, the deduction, if any, allowable on account of wear and tear was £14,009, being the amount which might have been allowed under the enactments relating to excess profits duty in computing the liability to that duty for the same accounting period. (10) We, the Commissioners who heard the appeal, were of opinion that the parts of the deductions for wear and tear for years prior to 1920 to which effect had not been given, must be deemed to be part of such deduction for wear and tear as might be allowed for that year under the enactments relating to income tax, and as such formed part of the deduction allowable on account of wear and tear in determining the profits for the purposes of corporation profits tax under s. 53 (2) of the Finance Act, 1920. We accordingly allowed the appeal and reduced the assessment to the sum of £5,436 16s."

The Commissioners appealed and this case was stated.

By the Income Tax Act, 1918, Sched. D, Cases 1 and 2, r. 6, it is provided: "(1) In charging the profits or gains of a trade under the schedule, such deduction may be allowed as the Commissioners having jurisdiction in the matter may consider just and reasonable, as representing the diminished value by reason of wear and tear during the year of any machinery or plant used for the purposes of the trade and belonging to the person by whom it is carried on . . . (3) Where full effect cannot be given to any such deduction in any year owing to there being no profits or gains chargeable for that year, or owing to the profits or gains chargeable being less than the deduction, the deduction or part of the deduction to which effect has not been given, as the case may be, shall, for the purpose of making the assessment for the following year, be added to the amount of the deduction for wear and tear for that year, and deemed to be part of that deduction, or, if there is no such deduction for that year, be deemed to be the deduction for that year, and so on for the succeeding years." By s. 53 of the Income Tax Act, 1918, it is provided: "(1) For the purpose of this Part of this Act, profits shall be taken to be the actual profits arising in the accounting period, and shall not be computed by reference to the income tax year or on the average of any years. (2) Subject to the provisions of this Act, profits shall be the profits and gains determined on the same principles as those on which the profits and gains of a trade would be determined for the purposes of Sched. D, set out in the First Schedule to the Income Tax Act, 1918, as amended by any subsequent enactment, whether the profits are assessable to income tax under that schedule or not . . . No deduction on account of wear and tear . . . shall be allowed other than such as may be allowed under the enactments relating to income tax or excess profits duty whichever be the greater."

ROWLATT, J., delivering judgment, said: Sub-section (2) of s. 53 of the Finance Act, 1920, enacts that profits for the purpose of the corporation tax are to be profits and gains determined on the same principles as those applicable to a trade under the Income Tax Act. The argument of the subject is that that at once refers you in any year to the calculation which is made in that year for the purposes of charging income tax. That involves this: that you take the average of the three preceding years without reckoning anything for depreciation of machinery at all, and when you have got that average, you include not the average of any wear and tear for previous years, but the accumulation, if any, which accumulation is to be deemed by s-s. (3) of r. 6, to be a deduction for the year of assessment. That is what the subject says must be done in this case, only instead of starting with your calculation of an average to get profits before you deduct anything, you start with the actual profits and gains of one year and then deduct, as the subject says in this case, the same figure. I am bound to say I think that that is the *primâ facie* view of the meaning of the sub-section. But when you come to look at the excess profits duty it is found that there the whole question of wear and tear is tied up to the actual year of assessment, just as the profits are; but that is not found in the sections imposing the corporation tax. In the Act of 1920, by s. 53, s-s. (2), proviso (*c*) "No deduction on account of wear and tear . . . shall be allowed other than such as may be allowed"—that is to say, such as is permissible—"under the enactments relating to income tax or excess profits duty, whichever be the greater." Mr. Latter points out that when they are dealing with deductions the Legislature has a curious penchant for casting their sentences in a negative framework; but that means that those deductions are allowed. It is put that whereas the deductions under the Excess Profits Duty Act are confined to one year and no carry forward, on the other hand, they are more liberal in kind; so that it is only in the case of a possible carry forward that it would appear that the deduction permissible under the Income Tax Act would be greater than the deduction under the Excess Profits Duty Act. As to the argument based upon that section, the Attorney-General had a very fine reply, but I do not think it is sound. The Attorney-General says: "That is a very extraordinary thing; if the subject is right in this case, then you look at the deduction under the Income Tax Act and say, with a carry forward, that amounts to a certain amount. Then you look at the excess profits duty deduction, and you say that, although that is not a carry forward, by reason of the greater liberality of the schedule the deductions amount to a larger sum, and so we will deduct that and put to sleep—put into cold storage, if I may use the expression, or lay down in your cellar, whichever simile commends itself to the taste of the person who happens to be listening to me—the deduction on the income tax footing for another year, and then revive it. But I do not think that could be done. I think if you extinguish the amount by taking the figure allowed under the excess profits duty deductions, that makes an end of the carry forward, and it must be merged in it." Now I come to what is the real point of the Attorney-General. He says that I am to treat this thing as starting, and that therefore that excludes any question of a carry forward, just as one can imagine there could not have been any carry forward if the income tax itself had commenced with a code which included a provision for these deductions. I do not think I can do that. It may have been very reasonable to have done that, but I do not think that is the fair meaning of it. I think what the Act must be looked at as saying is this: you have to get an income for the corporation tax. Take it as it would have been under the Income Tax Acts, subject only to this, that for the purpose of getting your profits you are to look at the actual year only instead of at the average of three years. It is to be remembered that the two operations are quite distinct. First of all, under the Income Tax Act you get your average of profits, then you get not an average but a sum which you have left out altogether in your calculation hitherto, you look back to the previous years, and you add up the successive depreciations and bring them in. Nothing is easier than to modify the first part of the calculation without modifying the second, and that seems to me to be the most direct way of giving effect to the injunction that you are to act upon the principles subject to the Act, in this instance subject to the provision that you are not to take three years' profits, but only one. Therefore I think the Commissioners came to a right decision, and I must dismiss this appeal with costs.—COUNSEL: *Sir Patrick Hastings* (Attorney-General), and *Reginald Hills; Latter*, K.C., and *Cyril L. King*. SOLICITORS: *Solicitor of Inland Revenue; Slaughter & May*.

(Reported by J. L. DENISON, Barrister-at-Law.)

In Parliament.

House of Commons.

Questions.

CRIMINAL JUSTICE BILL.

Mr. JOWITT (The Hartlepools) asked the Home Secretary when the Second Reading of the Criminal Justice Bill will be taken; and whether, in view of the urgent need of establishing a national probation system, the Government will fix an early date for this stage?

Mr. HENDERSON: The fixing of the date does not rest with me, but I am most anxious that the Bill should be proceeded with, and hope it will be found possible to arrange for a Second Reading at an early date. (7th May.)

WORKMEN'S COMPENSATION ACT.

Mr. TINKER (Leigh) asked the Home Secretary what action he intends to take to remove the dissatisfaction caused by the non-payment of compensation for the first three days to persons injured, under the Workmen's Compensation Act, who are off work for more than three days but less than four weeks?

Mr. HENDERSON: The provision referred to by the hon. Member was the subject of considerable discussion in Parliament last year when the Workmen's Compensation Bill was being passed. It could only be modified now by further legislation, and further amendment of the Workmen's Compensation Acts cannot be undertaken at present. (8th May.)

TRIAL BY JURY.

Captain TUDOR REES (Barnstaple) asked the Prime Minister whether and, if so, when he proposes to restore to litigants the right of trial by jury as it existed before the war?

The ATTORNEY-GENERAL (Sir Patrick Hastings): I have been asked to reply. I cannot add to the answer which I gave to my hon. Friend the Member for Barnard Castle (Mr. Turner-Samuels) on the 17th March last, to the effect that an opportunity will occur to ascertain the general sense of the House on this question when the Administration of Justice Bill comes under discussion. (12th May.)

DOCUMENTS (STAMPING).

Mr. COOPER RAWSON (Brighton) asked the Chancellor of the Exchequer whether his attention has been drawn to the recent theft of a ton van-load full of documents for stamping at Somerset House; and whether, in view of the thefts at Brighton of documents delivered to the Post Office for stamping and the refusal of His Majesty's Government to re-open the stamping office at Brighton, he will consider amending the law in order to enable the present limited privilege of affixing adhesive stamps to certain documents being extended to all or any other instruments not of a special character or requiring adjudication?

Mr. SNOWDEN: I have seen a report of the incidents referred to, but I cannot contemplate abandoning the security of impressed stamps on account of such incidents.

Bills Introduced.

Finance Bill—"to grant certain duties of Customs and Inland Revenue (including Excise), to alter other duties, and to amend the Law relating to Customs and Inland Revenue (including Excise) and the National Debt, and to make further provision in connection with Finance": The Chairman of Ways and Means, Mr. Chancellor of the Exchequer, and Mr. William Graham. [Bill 126.] (12th May.)

Access to Mountains Bill—"to secure to the public the right of access to mountains and moorlands": Mr. Gilchrist Thompson, on leave given. [Bill 127.] (13th May.)

New Orders, &c.

New Trustee Stock.

NOTICE.

COLONIAL STOCK ACT, 1900 (63 & 64 VICT. c. 62).
ADDITION TO LIST OF STOCKS UNDER SECTION 2.

Pursuant to Section 2 of the Colonial Stock Act, 1900, the Lords Commissioners of His Majesty's Treasury hereby give notice that the provisions of the Act have been complied with in respect of the under-mentioned Stock, registered or inscribed in the United Kingdom:—

New South Wales Government 5 per cent. Conversion Loan, 1935-55.

The restrictions mentioned in Section 2, Sub-section (2) of the Trustees Act, 1893, apply to the above Stock (see Colonial Stock Act, 1900, Section 2).

Societies.

City of London Solicitors Company.

On the 6th inst., under the presidency of Mr. G. Stanley Pott, the Court of Assistants entertained the Immediate Past Master, Mr. Montague Haslip, at dinner as a mark of appreciation of his services as Master of the Company during the past year.

Solicitors' Benevolent Association.

The monthly meeting of the directors was held at The Law Society's Hall, Chancery-lane, London, on the 14th inst., Mr. J. P. Rowlatt in the chair. The other directors present were Messrs. E. R. Cook, T. S. Curtis, W. F. Cunliffe, W. E. Gillet, C. G. May, M. A. Tweedie, and A. B. Urmston (Maidstone). £660 was distributed in grants of relief; eight new members were admitted, and other general business transacted.

Gray's Inn Moot Society.

A Moot will be held in Gray's Inn Hall, on Monday, the 19th inst., at 8.30 p.m., before Master The Right Hon. Sir Henry Duke, President of the Probate, Divorce and Admiralty Division.

Arthur, an Englishman, and Karl, a Norwegian, being members of the crew of an English vessel engaged in the Icelandic fishery, were sent by the master to an ice floe on the high sea to examine some wreckage he had observed thereon. They found among the wreckage a packet of bullion, some manufactured articles of gold, and various small objects of some value. While they were at work their boat broke away, and the floe drifted with them until they were rescued by a vessel in His Majesty's Naval Service. They were brought to an English port and there landed with the things in question in their possession.

The Customs Authorities required them to deliver the articles to the Receiver of Wreck, which they did. Claim was then made by the Treasury Solicitor before a local tribunal of competent jurisidiction for a declaration in favour of the Crown that the Crown was entitled to the property in question under the prerogative or as droits of Admiralty.

Judgment was given for the Crown on the authority of *Sir Henry Constable's Case*, 5 Coke's Reports, and *The Aquila*, 1 C. Rob. 37.

Arthur and Karl appeal and claim delivery up of the property to them.

All members of the four Inns of Court are invited to attend. Two "Counsel" will be heard for each of the Parties. The procedure will be in accordance with the practice of the Court of Appeal.

Companies.

Alliance Assurance Company.

The Annual General Court of the Alliance Assurance Company Limited was held on Wednesday, the 14th inst., at the Head Office, Bartholomew-lane, E.C. Mr. Charles Edward Barnett, chairman of the company, presided.

The Secretary (Mr. Sidney T. Smith), having read the notice convening the meeting, and the report of the auditors, the report and accounts were taken as read.

The Chairman referred to the deaths of two of the directors, the Hon. N. Charles Rothschild, and Mr. T. H. Burroughes. Mr. Rothschild joined the board in 1905, and, on the death of Lord Rothschild in 1915, succeeded him as chairman of the company. Owing to a breakdown in health, he was unable to continue the active duties of chairman, and he was appointed by the board to the position of president. The house of Rothschild had been connected with the company since its foundation, and they were very glad that Mr. Lionel de Rothschild was able to accept the invitation to join the board. Mr. T. H. Burroughes joined the board in 1889. He was previously chairman of the Royal Farmers' Company, which was taken over by the Alliance in that year. Mr. Burroughes had exceptional experience in dealing with landed property. The chairman spoke with appreciation of the services of both these gentlemen.

LIFE DEPARTMENT.

Turning to the life department, it would, he said, be seen that the new net business during the year 1923 amounted to £2,058,620, at annual premiums of £78,345 and single premiums of £22,993. The claims by death during the year were exceptionally light, though influenza had many victims, and generally the year was a very profitable one in the life department. At the close of the year the twentieth quinquennial valuation of the life business fell to be made, and it was gratifying to be able to report that the results of the valuation showed that the position of the life department was stronger than it had ever been before in the history of the company. In justice to the existing policy-holders they felt that the rates of premium for the new business should be revised in order that future entrants should contribute adequately towards the enhanced bonuses that are anticipated. Accordingly they issued a new prospectus in the life department at the beginning of the year, and they took the opportunity to introduce several new features which they hoped might bring fresh business to the company.

FIRE DEPARTMENT.

In the fire department there was some falling off in income, which was accounted for by the fall in the value of commodities and the still unsatisfactory condition of trade. The loss ratio was very satisfactory, and there was a slight reduction in the ratio of expenditure.

ACCIDENT DEPARTMENT.

The premium income of the combined accident accounts was £602,225, the highest figure recorded since this department was inaugurated in 1907, and, having regard to the industrial conditions existing throughout the year, he thought the increase of over £26,000 was satisfactory. The income from employers' liability business again declined, but they hoped that the low-water mark had been passed and that with reviving trade the volume of business in this section would recover. The offices were doing their part in assisting the industries of the country over a difficult period, and the premiums for the employers' liability insurance were being adjusted to the lowest possible level consistent with financial security and efficient claims service, as an instance of which he might mention that the increased liabilities of employers under the new Workmen's Compensation Act which came into force on 1st January last were being assumed under current policies without any additional premium.

PROFIT AND LOSS.

Coming to the profit and loss account, they had brought in from the various underwriting accounts the following sums, derived from profit and interest on the funds:—Fire, £272,828; Marine, £96,626; Miscellaneous, £55,377; Employers' Liability, £98,636.

The shareholders' proportion of the quinquennial profit of the Alliance life department amounted to £170,469.

The balance carried forward on profit and loss account amounted to £1,463,561, as compared with a balance carried forward from last year's account of £1,025,422. This balance was subject to the payment of the dividend and bonus dividend which would be formally declared later on at the meeting.

He felt sure that it would be the wish of the shareholders that the centenary should be marked not only by the payment of a bonus dividend to them, but also by the payment of a generous bonus to the staff and employees of the Company. This matter had received the careful consideration of the board, and it had been decided to pay a bonus, based to a certain extent upon length of service.

The total assets of the company, as shown in the balance sheet, amounted to £27,862,027, and, as shown in the certificate at foot, each of the Stock Exchange securities stood in the company's books at or below the market value on 31st December last, and he was happy to say that the market values were now considerably higher than the book values.

STEADY AND CONSTANT PROGRESS.

The Chairman referred to the fact that the company had been in existence for 100 years, and continued: I am not going to weary you with long strings of figures, but I think you may be interested in one or two facts to illustrate the progress of the company in its two principal departments—life and fire. In the quinquennium which ended in 1873, fifty years ago, the company issued 1,695 new life policies, assuring a little over £1,000,000. In the quinquennium just concluded, the 20th, the number of policies was 17,510 and the sums assured nearly £11,000,000. Similarly, in the fire department, the premiums for the five years ending 1873 were £850,000, and for the five years ending in 1923 over £9,000,000. In both cases, it is interesting to note, the later figures are a little more than ten times the earlier ones. I think you will agree that this indicates steady and consistent progress.

ORDINARY AND BONUS DIVIDENDS.

Before moving the resolution as to the adoption of the report, I have to say that, as empowered by the company's laws and regulations, I now declare, on behalf of the board of directors, a dividend of 14s. per share (less income-tax), payable in the year 1924, out of the profits and accumulations of the company at the end of 1923. An interim dividend of 6s. per share (less income-tax) was paid on 5th January last, and the balance of 8s. per share (less income-tax) will be payable on and after 5th July next. I also declare, in order to commemorate the centenary of the company, a special bonus dividend of 6s. per share (less income-tax), to be paid on and after 5th July next to those shareholders who are entitled to receive the ordinary dividend payable on that date. I now move: "That the report, together with the accounts and balance-sheet annexed thereto, be received and adopted."

Sir Hugh Drummond, Bt., C.M.G. (deputy-chairman), seconded the resolution.

The Earl of Midleton proposed, and Mr. Charles P. Johnson seconded, that the directors be asked to accept a bonus of £500 each to celebrate the centenary, and this was carried unanimously.

The Chairman having thanked the shareholders then put to the meeting the resolution for the adoption of the report and accounts, and it was carried unanimously.

The appointment to the board of Mr. Lionel N. de Rothschild, O.B.E., was confirmed, and the retiring directors, the Right Hon. Lord Bearsted, Mr. C. Shirreff Hilton, Mr. W. Douro Hoare, and Mr. H. Melvill Simons, were re-elected.

On the motion of Mr. Thomas Fisher, the auditors, Messrs. Kemp, Chatteris, Nichols, Sendell and Co., were re-appointed.

Law Students' Journal.

Calls to the Bar.

LINCOLN'S INN.—W. G. B. Owoo (Non-Coll., Oxford); M. S. Sirdar (London Univ.); K. R. A. Hart, B.A. (Oxon); C. E. N. Surridge, B.A. (Oxon); P. C. T. Ritchie, B.A. (Oxon); G. Vassiliades; B. C. Panchanathan (Manchester Univ.); W. G. A. Robertson, M.D., D.Sc. (Edinburgh Univ.); M. A. Solomons, LL.B. (Univ. Coll., London Univ.); H. V. Batchelor; L. B. Petkar, B.A. (Deccan Coll., Poona), LL.B. (Government Law School, Bombay), Vakil of the High Court, Bombay; M. N. Patel, B.A., LL.B. (Bombay Univ.), Vakil of the High Court of Bombay; V. P. Shroff, LL.B. (Bombay Univ.), Vakil of the High Court of Bulsar, District Surat, India.

MIDDLE TEMPLE.—W. Coulson; W. J. Hills; J. V. Steventon; N. Moonesinghe, B.A. (Oxon); C. H. Pring, F.R.S.M.; S. N. Reddy, B.A. (Cantab); S. K. Majamdar, M.Sc. (Calcutta); N. M. Mustafa Khan Agha, B.A. (Oxon); A. R. Edwards, B.A. (Honours, Oxon); K. D. Aggarwal, B.A. (Honours, Punjab); S. Abdul Hamid, B.A. (Allahabad), M.A. (London); D. E. Esin; A. M. Hughes, M.A. (Cantab); A. B. Lyon, B.A. (Oxon); E. E. S. Montagu, B.A., LL.B. (Cantab); H. S. Barrand; S. B. Singh Paul; J. W. McNerney; G. W. T. Horrod, F.C.S.; D. R. Wadia; H. Allan, B.A. (Manchester); A. H. Khan; O. J. V. Tuboku-Metzger, LL.B. (London); A. J. Hamilton, J.P. (Trinidad); H. R. Bull, M.A. (Cantab); J. C. Gupta, B.A., LL.B. (Calcutta); and M. P. Ankalikar, B.A., LL.B. (Bombay).

INNER TEMPLE.—C. T. G. R. Miller (Certificate of Honour, Hilary Term, 1924) (Oxford); N. G. A. Edgley (Certificate of Honour, Easter Term, 1924), B.A. (Oxon); C. H. Oliver (Oxon); M. R. Ellinger; S. J. W. Price, B.A. (Oxon); E. G. Underwood, M.A. (Oxon); L. B. Charles, B.A. (Cantab); H. D. Peacock (Oxon); C. J. Radcliffe, B.A. (Oxon.); C. Conner, B.A. (Oxon); Raj Rana Fatehsingh of Limbdi, B.A., LL.B. (Cantab); A. A. G. Clark, B.A. (Oxon); J. B. D. Karslake, B.A. (Oxon); R. M. Howe, B.A. (Oxon); C. R. D. Williams, B.A. (Oxon); R. L. McAndrew, B.A. (Oxon); G. L. Reckett, M.A. (Oxon); T. J. Kelly; C. S. Zaman, B.A. (Cantab); H. L. Williams, B.A. (Oxon); W. V. S. Sinclair; Major F. A. Nicholson.

GRAY'S INN.—K. S. Nayar, B.A. (Non. Coll., Oxford), B.A. (Madras Univ.); W. A. W. Dagger, B.Sc., LL.B. (London); T. L. Jones, B.A. (Univ. of Wales); R. H. Browne, B.A., LL.B. (Cantab); R. J. B. McDowell; L. A. Vine; R. Eagle, M.B.E.; E. E. Jenkins, B.A., LL.B. (Cantab); J. C. Rawlinson; C. O. Cummins; T. Dawson; N. N. Menon, B.A., B.L. (Madras Univ.), Vakil of the Madras High Court.

Law Students' Debating Society.

The Annual General Meeting of the Society was held at the Law Society's Hall, on Tuesday, 13th inst. (Chairman, Mr. John F. Chadwick). The various officers' reports were presented to the meeting. The following officers were elected for the ensuing session: Treasurer, Mr. Raymond Oliver; Secretaries, Mr. John F. Chadwick and Mr. V. R. Aronson; Reporter, Mr. J. W. Morris; Committee, Mr. H. Shanly, Mr. P. S. Pitt, Mr. Peter Anderson, Mr. R. A. Beck; Auditors, Mr. C. P. Blackwell and Mr. W. S. Jones; Representative on the Legal Education Committee of the Law Society, Mr. A. J. Vere Bass.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate 4%. Next London Stock Exchange Settlement, Thursday, 22nd May.

	Middle Price. 14th May.	Interest Yield.
English Government Securities.		£ s. d.
Consols 2½%	57½	4 7 0
War Loan 5% 1929-47	100⅝	4 19 6
War Loan 4½% 1925-45	97½	4 12 0
War Loan 4% (Tax free) 1929-42	101¼	3 19 0
War Loan 3½% 1st March 1928	97	3 12 6
Funding 4% Loan 1960-90	87⅞	4 11 0
Victory 4% Bonds (available at par for Estate Duty)	92¾	4 6 6
Conversion Loan 3½% 1961 or after ..	77⅛	4 10 0
Local Loans 3% 1912 or after	66	4 11 0
India 5½% 15th January 1932	102¼	5 7 6
India 4½% 1950-55	87	5 3 6
India 3½%	66xd.	5 6 0
India 3%	57	5 5 0
Colonial Securities.		
British E. Africa 6% 1946-56	113½	5 6 0
Jamaica 4½% 1941-71	94½	4 15 0
New South Wales 5% 1932-42	102	4 18 0
New South Wales 4½% 1935-45	96¼	4 14 0
Queensland 4½% 1920-25	100	4 10 0
S. Australia 3½% 1926-36	86	4 1 6
Victoria 5% 1932-42	102½	4 17 6
New Zealand 4% 1929	96	4 3 6
Canada 3% 1938	84½	3 12 0
Cape of Good Hope 3½% 1929-49	81½	4 6 0
Corporation Stocks.		
Ldn. Cty. 2½% Con. Stk. after 1920 at option of Corpn.	54	4 12 6
Ldn. Cty. 3% Con. Stk. after 1920 at option of Corpn.	64¼	4 12 6
Birmingham 3% on or after 1947 at option of Corpn.	65	4 12 6
Bristol 3½% 1925-65	77	4 11 0
Cardiff 3½% 1935	88	4 0 0
Glasgow 2½% 1925-40	75xd.	3 7 0
Liverpool 3½% on or after 1942 at option of Corpn.	76½	4 11 6
Manchester 3% on or after 1941	65½	4 12 0
Newcastle 3½% irredeemable	76	4 12 0
Nottingham 3% irredeemable	64½	4 13 0
Plymouth 3% 1920-60	69	4 7 0
Middlesex C.C. 3½% 1927-47	82½	4 5 6
English Railway Prior Charges.		
Gt. Western Rly. 4% Debenture	86½	4 12 6
Gt. Western Rly. 5% Rent Charge ..	106	4 14 0
Gt. Western Rly. 5% Preference	104½	4 15 6
L. North Eastern Rly. 4% Debenture ..	85	4 14 0
L. North Eastern Rly. 4% Guaranteed ..	84	4 15 0
L. North Eastern Rly. 4% 1st Preference	82½	4 17 0
L. Mid. & Scot. Rly. 4% Debenture ..	86	4 13 0
L. Mid. & Scot. Rly. 4% Guaranteed ..	84½	4 14 0
L. Mid. & Scot. Rly. 4% Preference ..	82½	4 17 0
Southern Railway 4% Debenture ..	85	4 14 0
Southern Railway 5% Guaranteed ..	103	4 17 0
Southern Railway 5% Preference ..	103	4 17 0

Portraits of the following Solicitors have appeared in the SOLICITORS' JOURNAL: Sir A. Copson Peake, Mr. R. W. Dibdin, Mr. E. W. Williamson, and Sir Chas. H. Morton. Copies of the JOURNAL containing such portraits may still be obtained, price 1s.

Legal News.

Information Required.

Re **WILLIAM STAFFORD JOHNSON, Deceased.**—Any Solicitor who in or before January, 1919, prepared a Will for the above-named, late of 4, Church Row, Limehouse, London, Builder (a partner in the firm of W. S. & A. T. Johnson, Builders, of the same place), or who can give any information as to its preparation or present whereabouts, is requested to communicate, without delay, with Chas. G. Bradshaw & Waterson, Solicitors, of 16, Finsbury-square, London.

Business Announcement.

Messrs. BLACKBURN & MAIN, Solicitors, of 40, Lowther-street, Carlisle, have taken into partnership Mr. AGNEW MAIN MACPHAIL, who is a nephew of Mr. David Main, and who has been connected with the firm for the past ten years. The business of the firm will continue to be carried on as before, under the name of "Blackburn and Main."

General.

Mr. Arnold Herbert, K.C., who has hitherto practised in Mr. Justice Romer's Court, will in future practise in Mr. Justice P. O. Lawrence's Court.

Mr. George Calder-Woods, of New-court, Lincoln's Inn, W.C., and Bishop's Lodge, Compton, Surrey, solicitor, left estate of gross value £21,891 (so far as can at present be ascertained).

Jonas Wildsmith, forty-six, metal merchant, of Barnsley, who was found guilty on Wednesday, the 7th inst. of the manslaughter of his wife and a friend, William Thackstone, was brought up for sentence at the Leeds Assizes the following day. The charge arose out of a motor-car accident at Snaith on the night of 11th April, when the prisoner was driving his wife and Mr. Thackstone home to Barnsley from Howden, where he had arranged to purchase the Government Aerodrome. On being asked if he had anything to say, Wildsmith asked Mr. Justice Avory to take into account that he had suffered, and would suffer, in mind all his life. The Judge: I am not going to harrow your feelings by making any observations on your conduct, which has led to the loss of the lives of your wife and your friend, but this reckless driving of motor-vehicles, which is so prevalent, must be checked. I take into consideration that your conscience will inflict upon you punishment for the rest of your life. The sentence of the court is that you be sent to prison for three months in the second division.

At the Fifty-sixth Annual Meeting of the Press Association Limited, in London, on the 8th inst., Colonel Egbert Lewis, chairman, referred to the Judicial Proceedings (Regulation of Reports) Bill, and pointed out that its second reading last March was a purely formal stage taken at the close of a Friday sitting. Thus the principle of the measure had not been discussed by the present House of Commons. The provisions of the Bill would create serious difficulties for the press in presenting to the public fair and impartial reports of cases in the Courts of Justice. As practical newspaper men, he said, they knew that the unpleasant side of a case was sometimes the vital element in it, and that unless the so-called indecency was dealt with in the report, not unrestrainedly but carefully by trained journalists under a sense of responsibility, an altogether wrong impression might be conveyed as to the equity of the verdict or the sentence. Papers did not deliberately set out to exploit the "salacious feature," as it was termed. If there was an exception he could never understand why the Public Prosecutor had not invoked the remedy of the existing law.

About forty members of Parliament and a number of Mayors were present on the 8th inst., at a luncheon given by Sir Harold Mackintosh, the new President of the National Sunday School Union, at the Painters' Hall, Little Trinity-lane. Sir Harold Mackintosh, who afterwards opened a brief discussion on the gambling evil, attributed the increase in gambling to three causes: the increase of leisure among all classes out of proportion to the increase in educational facilities; the modern desire to get rich quickly; and a growing love of excitement. In betting transactions £350,000,000 exchanged hands every year—more than the interest on the National Debt, and four times as much as we spent on education. Mr. Isaac Foote, M.P., had no faith in legislation that was not well thought out, with evidence of a national demand. He did not think the prohibition of the publication of betting tips would provide any measure of protection. Mr. Wignall, M.P., said that gambling was creeping into the lives of the youngest children. He had once asked a six-year-old boy to whom he had given a shilling what he would do with the money, and the boy had told him that he was going to put it on the totalizator.

The death is announced of ex-Chief Inspector Frederick Fox, formerly of the Criminal Investigation Department at New Scotland Yard, which occurred a few days ago at Dulwich, at the age of sixty-nine. Mr. Fox was the first Chief Inspector to leave the Metropolitan Police area for the purpose of assisting the provincial police. This was in 1906, in connection with the murder of Miss Hogg and the attempted murder of her sister at Camberley. In the previous year he had been instrumental in bringing about the conviction of the brothers Stratton for the murder of Thomas and Ann Farrow at Deptford. Mr. Fox was a competent officer, and earned many commendations for the manner in which he conducted his various investigations.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Emergency Rota.	Appeal Court No. I.	Mr. Justice Eve.	Mr. Justice Romer.
Monday May 19	Mr. Synge	Mr. Jolly	Mr. Bloxam	Mr. Hicks Beach
Tuesday..... 20	Ritchie	More	Hicks Beach	Bloxam
Wednesday.... 21	Bloxam	Synge	Bloxam	Hicks Beach
Thursday..... 22	Hicks Beach	Ritchie	Hicks Beach	Bloxam
Friday..... 23	Jolly	Bloxam	Bloxam	Hicks Beach
Saturday..... 24	More	Hicks Beach	Hicks Beach	Bloxam

Date	Mr. Justice Astbury.	Mr. Justice Lawrence.	Mr. Justice Russell.	Mr. Justice Tomlin.
Monday May 19	Mr. Ritchie	Mr. Synge	Mr. Jolly	Mr. More
Tuesday..... 20	Synge	Ritchie	More	Jolly
Wednesday.... 21	Ritchie	Synge	Jolly	More
Thursday..... 22	Synge	Ritchie	More	Jolly
Friday..... 23	Ritchie	Synge	Jolly	More
Saturday..... 24	Synge	Ritchie	More	Jolly

Summer Assizes.

Crown Office,
7th May, 1924.

Days and places fixed for holding the Summer Assizes, 1924 :—

SOUTH EASTERN CIRCUIT.

(First Portion.)

Mr. Justice Sankey.

Tuesday, 20th May, at Huntingdon.
Thursday, 22nd May, at Cambridge.
Tuesday, 27th May, at Bury St. Edmunds.
Saturday, 31st May, at Norwich.
Tuesday, 10th June, at Chelmsford.

MIDLAND CIRCUIT.

Mr. Justice McCardie.
Mr. Justice Greer.

Thursday, 29th May, at Aylesbury.
Monday, 2nd June, at Bedford.
Thursday, 5th June, at Northampton.
Tuesday, 10th June, at Leicester.
Saturday, 14th June, at Oakham.
Monday, 16th June, at Derby.
Monday, 23rd June, at Nottingham.
Saturday, 28th June, at Lincoln.

NORTHERN CIRCUIT.

Mr. Justice Roche.
Mr. Justice Talbot.

Tuesday, 10th June, at Appleby.
Thursday, 12th June, at Carlisle.
Tuesday, 17th June, at Lancaster.
Saturday, 21st June, at Liverpool.
Tuesday, 8th July, at Manchester.

WESTERN CIRCUIT.

Mr. Justice Bailhache.
Mr. Justice Shearman.

Friday, 16th May, at Salisbury.
Thursday, 22nd May, at Dorchester.
Tuesday, 27th May, at Wells.
Tuesday, 3rd June, at Bodmin.
Saturday, 7th June, at Exeter.
Monday, 16th June, at Winchester.
Wednesday, 25th June, at Bristol.

OXFORD CIRCUIT.

Mr. Justice Horridge.
Mr. Justice Salter.

Saturday, 24th May, at Reading.
Thursday, 29th May, at Oxford.
Monday, 2nd June, at Worcester.
Friday, 6th June, at Gloucester.
Thursday, 12th June, at Monmouth.
Friday, 20th June, at Hereford.
Wednesday, 25th June, at Shrewsbury.
Monday, 30th June, at Stafford.

NORTH WALES AND CHESTER CIRCUIT.

Mr. Justice Lush.
Mr. Justice Swift.

Monday, 26th May, at Newtown.
Thursday, 29th May, at Dolgelley.
Wednesday, 4th June, at Carnarvon.
Monday, 9th June, at Beaumaris.
Thursday, 12th June, at Ruthin.
Monday, 16th June, at Mold.
Thursday, 3rd July. at Chester.

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

CREDITORS MUST SEND IN THEIR CLAIMS TO THE LIQUIDATOR AS NAMED ON OR BEFORE THE DATE MENTIONED.

London Gazette.—TUESDAY, May 6.

PICTORIAL PUBLICITY CO. LTD. June 2. S. H. Roffey, 29, Long-acre.
THE YORK PROPERTIES LTD. May 31. K. S. Morrison, Clifford Chambers, York.
ETNA COLLIERY CO. LTD. June 14. William F. Gibb, Post Office Chambers, Port Talbot.
HERBERT COOPLAND LTD. May 24. Henry Bramall, Sheffield.
ROYLE BOWLING & BILLIARD CLUB LTD. June 21. W. J. Lawson, L.C.C., Manchester-rd., Castleton, nr. Manchester.
ATKINSON BROS (LEEDS) LTD. May 27. Tom Coombs, Oxford Chambers, Victoria-square, Leeds.
CITY CASTINGS CO. LTD. May 31. Frank Allen, 130, Corporation-st., Birmingham.

London Gazette.—TUESDAY, May 13.

THE GLASGOW & LONDON REFINING CO. LTD. June 2. Frederick Morse, 1 and 2, Great Winchester-st., E.C.2.
BUREAU & OFFICE STATIONERS LTD. June 12. Hugh C. Mundy, 93, Chancery-lane, W.C.2.
NEW TURKISH BATHS LTD. June 14. Mr. William Stanley Deyes, 10, Cook-st., Liverpool.
GALLITE & RUBBER MANUFACTURING CO. LTD. June 12. Edward McLellan, 6A, Devonshire-sq., E.C.2.
THE KEGWORTH MANUFACTURING CO. (1921) LTD. June 20. Joseph T. Raybould, 115-117, Colmore-row, Birmingham.

London Gazette.—FRIDAY, May 9.

J. E. BURROW & SONS (LIVERPOOL) LTD. May 23. Frederick Holliday, Pearl Chambers, East Parade, Leeds.
LEACH BROTHERS LTD. May 31. H. W. Bowker, 30, North John-st., Liverpool.
R. H. BATESON LTD. May 31. Guy Waterworth, Central-bldgs., Richmond-terrace, Blackburn.
J. N. SMITH & SON LTD. June 7. Fred Clarkson, Bank-chambers, 7, Hargreaves-st., Burnley.
JARMAN & SIDWELL LTD. June 10. John Harrison and William A. J. Osborne, Balfour House, Finsbury-pavement, E.C.
T. H. RIGBY & CO. LTD. June 14. D. P. Davies, 100, King-st., Manchester.

Resolutions for Winding-up Voluntarily.

London Gazette.—TUESDAY, May 6.

Pictorial Publicity Co. Ltd.
Lion Theatre Season Ltd.
Keighley Gas & Oil Engine Co. Ltd.
Graisley Engineering Co. Ltd.
The Swanage Electricity Supply Co. Ltd.
Clover Tregent & Forwood Ltd.
Horsfall & Co. Ltd.
Champagne (Frères 1911) Ltd.
Etna Colliery Co. Ltd.
The Maesteg Property Co. Ltd.
The Vibrocel Co. Ltd.
Nottingham Masonic Hall Co. Ltd.
The Sefton Hall Co. Ltd.

London Gazette.—FRIDAY, May 9.

The British Carpet Co. Ltd.
Record Engineering Co. Ltd.
The Light-o'-Day Electric Lamp Co. Ltd.
William Wells & Co. Ltd.
R. H. Bateson Ltd.
Bentley's Milnshaw Brewery Co. Ltd.
The St. James Land Co. Ltd.
O'Mara Opera Co. Ltd.
Nelson Bros. Carriage Ltd.
Hough Hoseason & Co. Ltd.
Kirk Brothers Ltd.
The York Properties Ltd.
The Dent Main Colliery Co. Ltd.

H. Maguire Ltd.
The Oldham Freemasons' Hall Co. Ltd.
Xtra Cars Ltd.
The Magda Fishing Co. Ltd.
J. Rackow Ltd.
Habonch (Anglo-Palestine Building Co.) Ltd.
James Shenton & Co. Ltd.
Luke Collier & Son Ltd.
Birmingham Musical Club and Institute Ltd.
The Glevum Motor & Radio Co. Ltd.
J. H. Hewitt Ltd.
Johnson (Audley) Ltd.
The Resilient Paper Packing Co. Ltd.
McMullans (London) Ltd.
Barlow & Sons Ltd.
The Sanderson Shipping Co. Ltd.

London Gazette.—TUESDAY, May 13.

London Chemical Works Ltd.
International Secretariat Ltd.
The Plymouth Improved Dwellings Association Ltd.
The Haswell Pictures Ltd.
Richard Thomas (Birmingham, 1908) Ltd.
The Argentine Development Syndicate Ltd.
Wal Thomson (Streatham) Ltd.
Southey Gas Producers Ltd.
The Berwood Estate Co. Ltd.
The Norfolk Shire Horse Society Ltd.
Charles Stringer & Co. Ltd.
The Florchneol Graig Coal Co. Ltd.
Joseph Truman & Co. Ltd.
Cleworth Wheal & Co. Ltd.
The Kempston Gas Co. Ltd.
Pendleton Transport Co. Ltd.
Winget Ltd.
Anglo Italian Commercial Agency Ltd.
Bureau and Office Stationers Ltd.
Princes Hall Restaurant Ltd.

Bankruptcy Notices.

RECEIVING ORDERS.

London Gazette.—FRIDAY, May 9.

ANDERSON, ARTHUR, Hendon. High Court. Pet. March 15. Ord. May 6.
BAILEY, HARRY, Cambridge, Solicitor. Cambridge. Pet. May 5. Ord. May 5.
BAKER, HERBERT T., Clapham Junction, Wholesale Wallpaper Dealer. Wandsworth. Pet. May 7. Ord. May 7.
BOLT, WILLIAM J., Bow, Devon, General Dealer. Exeter. Pet. May 5. Ord. May 5.
BROTHERTON, WILLIAM, Accrington, Labourer. Blackburn. Pet. May 6. Ord. May 6.
BURNELL, ARTHUR O. A., South Norwood. Croydon. Pet. March 17. Ord. May 6.
BURRELL, ALBERT F. E., and BURRELL, REGINALD G. A., Clapham, Ironmongers. Wandsworth. Pet. May 6. Ord. May 6.
CORNELL & Co., Cheapside, Contractors. High Court. Pet. July 26. Ord. May 6.
CUNLIFFE, JOSEPH, Liverpool, Warehouse Keeper. Liverpool. Pet. Dec. 7. Ord. May 5.
DICK, WILLIAM D., Camberwell-rd., Road Transport Contractor. High Court. Pet. April 15. Ord. May 6.
DUTFIELD, GEORGE E., Lye, Worcester, Licensed Victualler. Stourbridge. Pet. May 1. Ord. May 1.
EDEN, F. SYDNEY, Kensington. High Court. Pet. Jan. 30. Ord. May 6.
EUSTRATIADES, STRATTY N., East Twickenham, Cigarette Manufacturer. Wandsworth. Pet. May 5. Ord. May 5.
EVANS, ARCHIBALD S., Llanelly, Mason. Carmarthen. Pet. May 7. Ord. May 7.
FORDE, FREDERICK A., Cheapside, Broker. High Court. Pet. March 14. Ord. May 6.
FULLER, ERNEST A., Essex-st., Solicitor. High Court. Pet. Feb. 4. Ord. April 11.
GOLDSTEIN, LIONEL, Brixton, Grocer. High Court. Pet. May 6. Ord. May 6.
GRANT, J. & W., Shoreditch. High Court. Pet. April 2. Ord. May 7.
GREEN, E., & SON, Regent-st., W.1. High Court. Pet. April 11. Ord. May 7.
HARDY, ARTHUR A., Gainsborough, Coal Dealer. Lincoln. Pet. May 3. Ord. May 3.
JAMES, ARTHUR H., Victoria-st. High Court. Pet. April 7. Ord. May 7.
JAMES, JOSEPH, Mardy, Glam., Underground Haulier. Pontypridd. Pet. May 7. Ord. May 7.
JAMES, LEONARD L., Gillingham, Kent, Electrical Engineer. Rochester. Pet. May 6. Ord. May 6.
JAMES, RALPH A., Perranarworthal, Market Gardener. Truro. Pet. May 5. Ord. May 5.
JASSIE, CAIRO A., Leeds, Boot Repairer. Leeds. Pet. May 5. Ord. May 5.
JONES, WILLIAM A., Huddersfield, Joiner. Huddersfield. Pet. April 2. Ord. May 5.
KALSON, FLORENCE, and EPSTEIN, BETSY, Great Grimsby, Milliners. Great Grimsby. Pet. May 5. Ord. May 5.
KAY, JAMES SLACK, Bishop Auckland, Draper. Durham. Pet. April 15. Ord. May 6.
KELSALL, LEONARD, and KELSALL, HAROLD, Dover, Electrical Engineers. Canterbury. Pet. May 7. Ord. May 7.
KNOX, HENRY T., Cork-st. High Court. Pet. March 20. Ord. May 7.
LE FEUVRE, GUY, Westbourne-terrace, W., Ladies' Tailor. High Court. Pet. April 24. Ord. May 7.
LLOYD, CHARLES, Hanley, Boot Dealer. Hanley. Pet. May 6. Ord. May 6.
MORRISON, CHARLES L., Smithills, Bolton, Schoolmaster. Bolton. Pet. May 3. Ord. May 3.
NICKS, WALTER, Clapton, Costumier. High Court. Pet. May 5. Ord. May 5.
PATTEN, CHARLES J., Bayswater, Schoolmaster. High Court. Pet. May 6. Ord. May 6.
PHILLIPS, JOHN H., Mardy, Glam., Colliery Repairer. Pontypridd. Pet. May 7. Ord. May 7.
PUCKRIN, ALFRED W., Carnaby, near Bridlington, Smallholder. Scarborough. Pet. May 5. Ord. May 5.
READHEAD, WILFRED F., Bridlington, Cycle and Motor Engineer. Scarborough. Pet. May 7. Ord. May 7.
RICKARDS, MAUD, Ilkley, Silk Merchant. Leeds. Pet. May 5. Ord. May 5.
ROBINSON, GEORGE H., Melton Mowbray, Innkeeper. Leicester. Pet. May 6. Ord. May 6.
ROSIER, THOMAS, St. Thomas, Exeter, Haulier. Exeter. Pet. May 5. Ord. May 5.
ROTHWELL, HAROLD, Radcliffe, Engineer. Bolton. Pet. May 3. Ord. May 3.
SEYMOUR, JOSEPH J. R., Loughborough, Licensed Hawker. Leicester. Pet. May 6. Ord. May 6.
SHEEHAN, JOHN, Sunderland, Boot Dealer. Sunderland. Pet. May 6. Ord. May 6.
SHEEN, WILLIAM, Blackwood, Mon., Baker. Tredegar. Pet. May 5. Ord. May 5.
SMITH, FREDERICK, Manchester, Coal Merchant. Manchester. Pet. April 16. Ord. May 6.
SOLOMAN, FREDERICK W., Burton-on-Trent, Tobacconist. Burton-on-Trent. Pet. May 5. Ord. May 5.
STARMER, FRANK W., Long Buckby, Northampton, Fishmonger. Northampton. Pet. May 5. Ord. May 5.
STEER, VALENTIA, Chandos-st., Strand, Journalist. High Court. Pet. May 6. Ord. May 6.
THOMAS, JOHN, Cardiff, Solicitor. Cardiff. Pet. May 6. Ord. May 6.
TREHARNE, IVOR J., Llandaff, Coal Exporter's Manager. Cardiff. Pet. March 28. Ord. April 15.
WALKER, VICTOR W., Clifton, Bristol, Film Agent. Bristol. Pet. April 10. Ord. May 5.
WESLEY, GILBERT E., Wallington, Director. Croydon. Pet. April 16. Ord. May 6.
WHITE, ROBERT, Gilwern, Brecknock, Licensed Victualler. Tredegar. Pet. May 5. Ord. May 5.
WILDE, ALBERT, Sheffield, Grocer. Sheffield. Pet. May 5. Ord. May 5.
WILLIAMS, JOHN, Mold, Draper. Chester. Pet. May 5. Ord. May 5.

Amended Notice substituted for that published in the *London Gazette* of May 2, 1924:—

UNDERWOOD, MARSHALL F., West Tytherley, Hants. Southampton. Pet. Feb. 21. Ord. April 30.

London Gazette.—TUESDAY, May 13.

ATKINS, IRIS, Lincoln, Baker. Lincoln. Pet May 9. Ord. May 9.
BATE, CLAUDE, Swansea, Watchmaker. Swansea. Pet. April 25. Ord. May 9.
BEEDLE, WILLIAM, Watford, Organist. St. Albans. Pet. April 9. Ord. May 2.
BENSON, ALBERT W., Lingdale, Yorks. Stockton-on-Tees. Pet. April 24. Ord. May 9.
BURTON, A. C., & SON, Eastbourne, Builders. Eastbourne. Pet. April 24. Ord. May 9.
CLARK, ARTHUR, Halifax, Painter. Halifax. Pet. May 8. Ord. May 8.
CREEK, RICHARD, Swaffham Prior Fen, Smallholder. Cambridge. Pet. May 8. Ord. May 8.
CROXFORD, FRANK L., Nunhead, Commercial Clerk. High Court. Pet. May 8. Ord. May 8.
DAVISON, FRED, Bradford, Stuff Manufacturer. Bradford. Pet. May 7. Ord. May 7.
DEZE, I., and BLOOMENFIELD, W., Kingsland-rd., Manufacturers of Handbags. High Court. Pet. April 2. Ord. May 9.
EVANS, FRED, Shaw, Minder in Cotton Mill. Oldham. Pet. May 6. Ord. May 6.
FAPLEIGH, LEONARD C., Amersham, Builder. Aylesbury. Pet. May 9. Ord. May 9.
GREEN, HENRY, & Co., Old Compton-st., Builders. High Court. Pet. April 1. Ord. May 7.
HENNESSEY, NEIL D., Westcliff-on-Sea. Guildford. Pet. May 10. Ord. May 10.
HOUGH, THOMAS H., Walsall, Tailor. Walsall. Pet. May 9. Ord. May 9.
HUTCHINSON, CHARLES, and WILLIAMSON, ALBERT H., Whaley Bridge, Builders. Stockport. Pet. May 8. Ord May 8.
JOHNSON, THOMAS, Blackburn, Licensed Victualler. Blackburn. Pet. May 10. Ord. May 10.
JOHNSON, HORACE, Sheffield, Grocer. Sheffield. Pet. May 7. Ord. May 7.
JONES, JOHN B., Leeds, Grocer. Leeds. Pet. May 7. Ord. May 7.
LEVENTHALL, MICHAEL, Leeds, Picture House Proprietor. Leeds. Pet. May 7. Ord. May 7.
LEWIS, LEONARD T., Oldham, Baker. Oldham. Pet. April 17. Ord. May 9.
MARQUISS, JOHN T., Barnard Castle, Tailor. Stockton-on-Tees. Pet. May 9. Ord. May 9.
MEREDITH, HORACE, Nantwich, Fancy Goods Dealer. Nantwich. Pet. April 25. Ord. May 8.
NEWINGTON & KING, Patcham, Poultry Dealers. Brighton. Pet. April 12. Ord. May 9.
NEWSTEAD, GEORGE, Blyth, Medical Practitioner. Newcastle-upon-Tyne. Pet. April 25. Ord. May 7.
PATTERSON, HAROLD E., Barnes, Tyre Dealer. Wandsworth. Pet. April 12. Ord. May 8.
RICHARDSON, GEORGE N., Wiston, Suffolk, Farmer. Colchester. Pet. May 8. Ord. May 8.
SINCLAIR, CHARLES H., Alderley Edge, Chester, Decorator's Merchant. Manchester. Pet. May 9. Ord. May 9.
SPRAKES, CHARLES, Doncaster, Builder. Sheffield. Pet. May 8. Ord. May 8.
STIRLING, JOHN, Tunbridge Wells. High Court. Pet. March 14. Ord. May 8.
THOMPSON, ERNEST, SMITH, SIDNEY, and COBB, ALFRED, Manchester, Costume Makers-up. Manchester. Pet. May 10. Ord. May 10.
WALDRON, MARY J., Goldthorpe, Yorks, Draper. Sheffield. Pet. May 9. Ord. May 9.
WALKER, JAMES, Leeds, Plasterer. Leeds. Pet. May 7. Ord. May 7.

Amended Notice substituted for that published in the *London Gazette* of May 9, 1924:—

JAMES, LEONARD L., Gillingham, Kent, Electrical Engineer. Rochester. Pet. May 6. Ord. May 6.